

2005 Business e-file Guide for Software Developers and Transmitters

FTB Pub. 1346B

12/29/05

Final

**State of California
Franchise Tax Board
www.ftb.ca.gov**

Table of Contents

Table of Contents	2
Section 1 Introduction	4
1.1 Welcome	4
1.2 Program Overview	4
1.3 Business e-file Calendar – Taxable Year 2005	5
1.4 Where Can I Get More Information?	6
1.4.1 Restricted e-file Directory	7
1.5 Acceptable Forms and Occurrences for CA Business e-file	7
1.6 Acceptable Federal Forms for CA Business e-file	8
1.7 Other Eligible Filing Conditions	9
1.8 Exclusions to Electronic Filing	9
1.9 Reminders	9
1.10 Identifying What's Changed - Use of Version Name, Maturity Level, and Differences Documents	11
1.11 Plans for Expansion of CA Business e-file	12
Section 2 CA Business e-file Program Information	13
2.1 General Information	13
2.2 Differences Between the IRS and FTB Business e-file Programs	13
2.3 Definition of e-file Participants	14
2.4 Consent to Disclosure for Business Taxpayers Preparing and Transmitting Returns	14
2.4 Memorandum of Agreement (MOA) Program	15
2.5 Privacy and Confidentiality	15
Section 3 Signing the CA Business e-file Return	16
Section 4 XML Overview for CA Business e-file	19
4.1 XML Structure	19
4.2 Schemas	19
4.2.1 Tag Names	19
4.2.2 Attributes	20
4.2.3 Repeating Groups	20
4.2.4 Choice Construct	21
4.2.5 e-file Types	21
4.2.6 Identity Constraints	21
4.3 Attachments to CA Business e-file Returns	21
4.3.1 XML Attachments	21
4.3.2 Binary Attachments	22
4.4 Use of Import Statement in Schema File Organization	23
4.5 Importance of Namespace	23
Section 5 Secure Web Internet File Transfer (SWIFT) Overview	24
5.1 Browsers and Operating Systems	24
5.2 SWIFT User Name and Password	24
5.3 URL Name	27
5.4 Logging In	28
5.5 Active X Component	30
5.6 Submitting a Transmission File	34
5.7 Retrieving Receipt Files	36
5.8 Logging Out	37
5.9 Changing Your Password	38
5.10 Password Problems	39
Section 6 Business e-file Transmission and Response Overview	40

6.1	Data and File Compression	40
6.2	Business e-file Transmission	41
6.3	Submission Attachments	43
6.4	Receipt Response	45
6.5	Acknowledgement Response	46
6.6	Validating Tax Returns	50
6.6.1	Schema Validation.....	50
6.6.2	Business Rule Validation	51
6.7	Entity Entry Instructions	57
6.8	Standard Abbreviations	59
6.9	Standard State Abbreviations and ZIP Code Ranges.....	60
Section 7	Payment Options.....	61
Section 8	Exhibits	64
	Exhibit 1-XML Schema.....	64
	Exhibit 2-Referenced Attachment List	65
	Exhibit 3-Credit Names/Acronyms.....	67
	Exhibit 4-Principal Business Activity (PBA) Codes	69

Section 1 Introduction

1.1 Welcome

Thank you for participating in the California Franchise Tax Board's Business e-file Program. Whether you are a new or returning participant, we welcome you aboard and are pleased you are here.

This publication is designed to provide Software Developers and Transmitters the technical information they need to participate in our program. It outlines the data communication procedures, transmission formats, Business Rules, data types, and XML Schemas for e-filing California business tax returns. It also defines the format of attachments, provides information about receipts and acknowledgements, defines the signature options, and provides examples of return and attachment sequences.

This is one of three e-file publications you will need to be a successful software developer or transmitter in the California Business e-file Program. The other publications you will need are:

- 2005 Business e-file Handbook for Authorized e-file Providers of California Business Tax Returns (FTB Pub. 1345B).
- 2005 Test Package for e-file of California Business Tax Returns (FTB Pub. 1436B).

1.2 Program Overview

Beginning January 2006, we will accept Form 100 tax returns for taxable years that begin in 2005. We will use an electronic filing architecture similar to the Internal Revenue Service (IRS). This will allow us to provide a more efficient e-file system with Internet batch transmission capabilities. The following are some of the benefits of the new CA Business e-file program:

- The use of Extensible Markup Language (XML) to format return data and transmissions to FTB.
- The transmission of tax returns and documents securely via the Internet.
- The transmission of binary data (non-XML documents) to FTB in PDF format.
- Business Rules that provide clear explanations of errors.
- A standardized acknowledgment file structure, which is built upon our transmission structure.
- The ability to use the scanned form 8453-C process and allow the tax preparer to either maintain the signature form or scan the form as a PDF and attach it to the return.
- Fiscal Year Returns accepted

We plan to expand our Business e-file Program in future years. Refer to Section 1.11 for expansion plans.

1.3 Business e-file Calendar – Taxable Year 2005

You can submit your [California e-file Program Participant Enrollment Form \(FTB 8633\)](#) at any time during the year.

November 22, 2004	FTB begins accepting test transmissions (PATS Testing) Testing begins upon release of the Test Package for e-file of Individual Income Tax Returns (FTB Pub. 1436B)
January 3, 2005	First day to transmit live FTB 100 returns

Return Due Date	The law specifies the annual dates for a business entity to file a return. The dates vary between business entity types.	
If the form is	And the account type classification is	Then the due date is
Form 100	Farmers' Co-op Associations	Original – 15 th day of the 9 th month after the income year end Extended – 15 th day of the 16 th month after the income year end
Form 100	All other classifications	Original – 15 th day of the 3 rd month after the income year end Extended – 15 th day of the 10 th month after the income year end

15th day of the 3rd month after the income year end	Last day to timely file Form 100 original return
15th day of the 10th month after the income year end	Last day to timely file Form 100 extended return
15th day of the 9th month after the income year end	Last day to timely file Form 100 Farmer's Co-op Associations original return
15th day of the 16th month after the income year end	Last day to timely file Form 100 Farmer's Co-op Associations extended return
20 days past all return due dates	Last day to retransmit rejected timely-filed returns
Last day to retain return is dependent on law.	Last day for EROs and transmitters to retain acknowledgment file material for returns e-filed in 2005 Remember: For each return an ERO files, EROS must retain the return and the <i>California Business e-file Signature Authorization</i> (FTB 8453-C), in their records for the same period of time as the return, unless they scan it and include it with the e-file return.

FTB will accept and process 2005 Business e-file returns year round. Due to the nature of fiscal filing, we will not shut down the system in October as we do for individual e-filed returns.

1.4 Where Can I Get More Information?

For Business e-file assistance and information please visit our Website or contact our e-Programs Customers Service Unit:

Website: www.ftb.ca.gov/professionals/efile

e-Programs Customer Service Unit:

Available Monday through Friday, between 8 a.m. and 5 p.m.

Phone: (916) 845-0353

Fax: (916) 845-0287

Email: e-file@ftb.ca.gov

Subscription Service

Subscription Service is a free Web-based ListServ email system that allows you to sign up to receive desired information directly to your email account. Go to www.ftb.ca.gov and search for **Subscription Service** to subscribe to:

- Tax News – Stay informed with current state tax laws, FTB regulations, policies, procedures, and events with short news articles. All current subscriptions will be automatically transferred.
- e-file News – Receive short updates about important issues that may affect you.

Send comments or suggestions regarding the CA Business e-file Program or this publication to:

e-file Coordinator, MS F-284

Franchise Tax Board

PO Box 1468

Sacramento CA 95812-1468

Email: e-file.coordinator@ftb.ca.gov

Assistance for persons with disabilities: We comply with the Americans with Disabilities Act. Persons with hearing or speech impairments please call TTY/TDD (800) 822-6268.

1.4.1 Restricted e-file Directory

FTB's Restricted e-file Directory is an online directory of advanced draft technical e-file information targeted towards electronic filing participants who develop software & transmit returns. The e-file Restricted Directory is a secure site. Access to this directory requires a password. Contact the e-file Coordinator at e-file.coordinator@ftb.ca.gov to get more information about access to this site.

1.5 Acceptable Forms and Occurrences for CA Business e-file

The following chart lists the acceptable forms and schedules that may be e-filed with FTB and the maximum number of each type of form or schedule allowed per return.

Form/Schedule	Name	Maximum # of Forms
Form 100	CA Corporation Franchise or Income Tax Return	1
FTB 3523	Research Credit	1
FTB 3540	Credit Carryover Summary	1
FTB 3548	Disabled Access Credit for Eligible Small Businesses	1
FTB 3805E	Installment Sale Income	Unlimited
FTB 3805Q	Net Operating Loss (NOL) Computing and NOL and Disaster Loss Limitation - Corp	Unlimited
FTB 3805Z	Enterprise Zone Deduction and Credit Summary	Unlimited
FTB 3806	Los Angeles Revitalization Zone Deduction and Credit Summary	Unlimited
FTB 3807	Local Agency Military Base Recovery Area Deduction and Credit Summary	Unlimited
FTB 3809	Targeted Tax Area Deduction and Credit Summary	Unlimited
FTB 3885	Corporation Depreciation and Amortization	1
FTB 5806	Underpayment of Estimated Tax by Corporations	1
SCH D-1	Sales of Business Property	1
SCH H	Dividend Income Deduction	1
SCH P	Alternative Minimum Tax and Credit Limitations - Corporations	1
SCH R	Apportionment and Allocation of Income	1
Supplemental SCH R	Supplemental Apportionment and Allocation of Income	Unlimited

1.6 Acceptable Federal Forms for CA Business e-file

Form/Schedule	Maximum Number of Forms
Form 970	1
Form 972	Unlimited
Form 973	1
Form 982	1
Form 3800	1
Form 4136	1
Form 4255	Unlimited
Form 4466	1
Form 4562	Unlimited
Form 4626	1
Form 4684	Unlimited
Form 4797	Unlimited
Form 5452	1
Form 5884	Unlimited
Form 6198	Unlimited
Form 6252	Unlimited
Form 6478	Unlimited
Form 6765	Unlimited
Form 6781	1
Form 8050	1
Form 8082	1
Form 8271	Unlimited
Form 8275	Unlimited
Form 8275-R	Unlimited
Form 8283	Unlimited
Form 8586	Unlimited
Form 8594	Unlimited
Form 8609	Unlimited
Form 8611	Unlimited
Form 8697	Unlimited

Form/Schedule	Maximum Number of Forms
Form 8716	1
Form 8810	1
Form 8820	Unlimited
Form 8824	Unlimited
Form 8826	Unlimited
Form 8827	1
Form 8830	Unlimited
Form 8832	Unlimited
Form 8834	Unlimited
Form 8835	Unlimited
Form 8838	Unlimited
Form 8844	Unlimited
Form 8845	Unlimited
Form 8846	Unlimited
Form 8847	Unlimited
Form 8860	Unlimited
Form 8861	Unlimited
Form 8866	1
Form 8874	Unlimited
Form 8881	Unlimited
Form 8882	Unlimited
Form 8884	Unlimited
Form 8886	Unlimited
Form T (Timber)	Unlimited
Schedule A (Form 8609)	Unlimited
Schedule D (Form 1120)	1
Schedule H (Form 1120)	1
Schedule M-3 (Form 1120)	1
Schedule N (1120)	1
Schedule PH (Form 1120)	1

1.7 Other Eligible Filing Conditions

We also allow the following filing conditions:

- Fiscal year returns
- Returns filed with foreign addresses

1.8 Exclusions to Electronic Filing

We exclude the following returns from CA Business e-file:

- Returns from business taxpayers, preparers or transmitters who have not been accepted as participants in California's Business e-file Program
- Amended returns
- Prior year returns
- Combined returns
- Water's Edge returns
- Partnership returns
- 100S Sub-S Corporation returns
- Returns from Limited Liability Companies
- Fiduciary Returns

1.9 Reminders

CA Business e-file is not mandatory. Although California law requires individual income tax returns prepared by certain income tax preparers to be e-filed, this law does not currently apply to business tax returns.

To learn more about Mandatory e-file for individual income tax returns, refer to Section 2.2 of the *2005 e-file Handbook* (FTB Pub 1345) or visit our Website at www.ftb.ca.gov and search for: **mandatory e-file**.

Online e-file Program Enrollment Form

You can enroll or update your enrollment information online at our Website. Log in using your IRS-issued Electronic Filer Identification Number (EFIN) and complete the one-page form online. Click the submit button and our e-Programs Customer Service Unit can begin processing your form immediately. When you enroll or update your information online there is nothing to mail to FTB.

Estimate Payments Request with e-file Return

Business e-file provides the ability to send a schedule of electronic funds withdrawal requests for future estimated tax payments as part of the e-file return transmission. The entries for the dates and amounts of the estimate payments will be contained in the return record (CA-Payment Schema) and will be provided to the business taxpayer on their form FTB 8453-C. For more information regarding payment options and requirement see Section 7.

FTB 8453-C – California e-file Return Authorization for Corporations

The business taxpayer, ERO, and paid preparer must sign form FTB 8453-C prior to the transmission of the e-file return. This form may be retained by the preparer or business taxpayer according to the rules of our program or scanned and included as an attachment to the e-file return. **Do not mail this form to FTB.**

Secretary of State (SOS) Dissolution

To formally dissolve a California corporation, dissolution documents in compliance with the California Corporations Code must be prepared and filed with the Secretary of State's office. In addition, the corporation must meet requirements regarding Franchise Tax clearance. The FTB and SOS Websites include instructions and downloadable samples for assistance in preparing and filing dissolution documents for stock (business) and nonprofit corporations. Visit the SOS California Business Portal at: www.ss.ca.gov for more information or visit our Website at www.ftb.ca.gov and find Voluntary Dissolution of Domestic Stock Corporations in our Common Forms for Businesses.

Automatic Extension to File

We grant an automatic, paperless extension to file a California business tax return to business entities that are in good standing on the original due date and meet all other requirements. No filing of an extension form is required. Corporations receive a seven-month extension and Partnerships/LLCs receive a six-month extension from the original due date of the return. Suspended corporations are not granted an automatic extension of time to file. An extension is for filing of the return only. Payment of tax and LLC fee is due on the original due date. The \$10 filing fee for Form 199 and the LLC minimum tax of \$800 are due on or before the extended due date.

If an original return is not filed on or before the extended due date, we will deny the extension and will assess penalties from the original due date. In certain circumstances, the federal government may grant extensions for short-period returns. These extensions may be more than seven months. If the federal law granting the extension is applicable to California, the federal due date will become the due date for the California return.

1.10 Identifying What's Changed - Use of Version Name, Maturity Level, and Differences Documents.

We utilize several tools to aid in identifying changes to our Schemas, Business Rules, and related information.

Version Name

- Each XML Schema and Business Rule document has a version number.
- The version number will change either by a whole number, to indicate a major change (change in tax year, etc.) or by a decimal number (i.e., x.5 to x.6) to indicate a minor or mid-year change.
- XML Schemas and the Business Rule documents being used in conjunction with the Schemas in production will have the same version number. This ensures that a set of rules enforce the appropriate Schema version. Therefore, if the Schema version changes, the Business Rule version will also change to correspond to it, even if the Business Rules themselves did not change.
- The “returnVersion” attribute of the “CA-Return” element identifies the version of the state Schema being applied for XML validation.
- Concurrently, the relative path to the IRS Schema version that is used by us to validate the included IRS return’s Schema is referenced in our Schema as well.
- Like the IRS, we will accept a return composed with any published CA Schema version, so long as it validates against the active validating Schema at the time we process it.

Maturity Level

- Each Schema release contains a textual description of the maturity level of the particular Schema, such as: *2004 Final Draft* or *2005 1st Working Draft*

Release Date

- Each Schema contains a release date. If nothing within a particular Schema has changed since the last Schema release, the release date of that particular Schema will remain the same so the user can better determine which Schemas have changed.

Differences (Diffs) Document

- Accompanying each Schema package is a Diffs document that highlights changes from a previous release.

Obtaining Change Information Online

Changes to draft Schemas, Business Rules, and related information are posted to the e-file Restricted Directory at <http://www.ftb.ca.gov/efilesrd>. The latest revision date will be listed first.

Links to current Schemas, Business Rules, and related information will be available in the e-file area of our public Website in the late fall at <http://www.ftb.ca.gov/>.

1.11 Plans for Expansion of CA Business e-file

The following forms types are planned for addition to the CA Business e-file Program in future years:

- 2007/2008 - Form 565 Partnership Returns, Form 100S Sub-S Corporations, as well as Combined Returns and Limited Liability Companies,
- 2009 - Fiduciary returns

Section 2 CA Business e-file Program Information

2.1 General Information

e-filing ensures more accurate returns because e-file software and our e-file processes verify certain aspects of the return before we accept it for processing. Because of these checks, e-file returns have the lowest error rate of all returns filed. In addition, business taxpayers and tax practitioners know that we received their return because we provide an acknowledgment for each e-file return we receive.

Business taxpayers and preparers must sign their returns before transmitting to FTB. Business taxpayers and preparers must sign using the *California e-file Return Authorization for Corporations* (form FTB 8453-C). The 8453-C may be retained by the business taxpayer or preparer in their records with a copy of the return (paper or electronic copy is acceptable), or the form may be scanned and included as a PDF attachment accompanying the e-file return.

CA Business e-file returns are transmitted via the Internet using our Secure Web Internet File Transfer (SWIFT) process. For more information about transmitting returns using SWIFT, refer to Section 5.

Once we receive a transmission, our e-file program performs validation of the transmission (batch) and submission (return) information for completeness and accuracy through Transmission and Submission Manifest validation, Business Rule validation, and Schema validation. Each submission in a transmission is checked independently for both Schema validation and Business Rule validation.

In addition, we will validate the attached federal XML return submission against the appropriate current valid IRS Schema. We will **not** perform Business Rule validation on the federal return.

If the return passes all the validation steps, we will send you an acknowledgement (ACK) showing we accepted the return. If the return fails any of the checks, we will send you an ACK showing the reasons (Schema or Business Rule violation) why our e-file program rejected the return. You must correct the errors and retransmit the return. We must accept the return before it is considered a filed return.

2.2 Differences Between the IRS and FTB Business e-file Programs

We follow the e-file program requirements found in IRS Pubs 1345 and 4163 and IRS Revenue Procedure 2000-31 to the extent that they apply to our Business e-file Program. Some of the major differences between our programs are as follows:

- Transmit all state tax returns and attachments directly to FTB in Sacramento, California.
- Do not send paper documents to FTB.
 - EROs must retain form FTB 8453-C or attach a PDF copy to the e-file return (refer to Binary Attachments in Section 4.3.1).
 - We do not have an electronic signature option (PIN) for our Business e-file program.
- We do not utilize Web services for the transmission of returns. Refer to Sections 5 and 6 for information about transmitting returns to FTB.

2.3 Definition of e-file Participants

A participant in California's e-file Program is an "Authorized FTB e-file Provider." The Authorized FTB e-file Provider categories are:

An **Electronic Return Originator (ERO)** originates the electronic submission of tax returns.

To be an ERO, you must:

- Be an accepted participant in the IRS's e-file Program.
- Have an Electronic Filer Identification Number (EFIN) from the IRS.
- Activate your IRS EFIN by submitting form FTB 8633, *California e-file Program Participant Enrollment Form**. This form is available online at www.ftb.gov. Search for: **join e-file**
- Pass our suitability check.

***Note:** If you are already enrolled as an accepted participant in our Individual e-file Program you do not need to re-enroll for Business e-file as long as your contact information is the same.

Intermediate Service Providers receive tax return information from an ERO (or from a business taxpayer who files electronically using commercial tax preparation software), processes the tax return information, and either forwards the information to a Transmitter, or sends the information back to the ERO (or business taxpayer).

Software Developers develop software for the purpose of formatting electronic tax return information and/or transmitting it to FTB, according to FTB Pub. 1346B, *Business e-file Guide for Software Developers and Transmitters*.

Transmitters transmit electronic tax return information directly to FTB.

The Authorized FTB e-file Provider categories are not mutually exclusive. For example, an ERO can, at the same time, be a Transmitter, Software Developer, or Intermediate Service Provider depending on the function(s) performed.

2.4 Consent to Disclosure for Business Taxpayers Preparing and Transmitting Returns

Software developers must provide the appropriate disclosure to the business taxpayer or preparer before they sign and transmit the e-file return.

Consent to Disclosure for Corporations preparing and transmitting their own returns:

"Before you can transmit your return to the `insert name of Software Company here` (and then the FTB), you must read and authenticate the Franchise Tax Board (FTB) "Consent to Disclosure" on the screen. This is a legal statement authorizing `insert name of company here` to process your return electronically."

Consent to Disclosure

I consent to allow my ERO, Intermediate Service Provider, and/or my Transmitter to send this business return to the FTB. Additionally, I consent to allow FTB to send my ERO, Intermediate Service Provider, and/or my Transmitter an acknowledgment of receipt of transmission and an indication of whether or not this business return is accepted, and, if rejected the reason(s) for the rejection. If the processing of the return or refund is delayed, I authorize the FTB to disclose to my Intermediate Service Provider and/or Transmitter the reason(s) for the delay, or when the refund was sent.

By using this system to prepare and submit this tax return, I consent to the disclosure to the FTB of all information pertaining to my use of this system, including the Internet Provider address.

2.4 Memorandum of Agreement (MOA) Program

The purpose of the MOA Program is to establish written agreements between the FTB and those commercial e-file providers who request a presence on the FTB Website. Based on eligibility and approval, the FTB will provide hyperlinks to the Websites of certain commercial e-file providers from the FTB Website. The FTB Website will also include commercial e-file provider information as a public service to business taxpayers and tax professionals.

If you are interested in participating in the FTB's MOA Program, please contact our MOA Program Coordinator at (916) 845-3798.

2.5 Privacy and Confidentiality

You must abide by the provisions of Sections 17530.5, 22251, and 22253 of the Business and Professions Code, Section 1799a of the Civil Code, and Section 18621.7 of the Revenue and Taxation Code. This requires the FTB to approve only those electronic filing tax preparation forms and software that are compliant with the privacy and confidentiality provisions described in these Codes.

Section 3 Signing the CA Business e-file Return

General Information

The CA Business e-file Program requires taxpayers and Electronic Return Originators (EROs) to use one of the following signature options for signing electronic returns:

- a. Sign and retain Form FTB 8453-C, California e-file Return Authorization for Corporations*
- b. Sign and scan Form FTB 8453-C and attach it to the e-file return as a PDF.*

Note: FTB does not currently offer e-signature (PIN) options for Business e-file

The following is an example of Form FTB 8453-C:

Date Accepted _____

TAXABLE YEAR

FORM

2005 California e-file Return Authorization for Corporations 8453-C

Name of Corporation _____

Employer Identification Number _____

Part I Tax Return Information (whole dollars only)

1 Total income (Form 100, line 9)	1 _____
2 Taxable income (Form 100, line 23)	2 _____
3 Total tax (Form 100, line 31)	3 _____
4 Tax due (Form 100, line 37)	4 _____
5 Overpayment (Form 100, line 38)	5 _____

Part II Settle Your Account Electronically

6 ☐ Direct Deposit of Refund

7 ☐ Electronic Funds Withdrawal **7a** Amount _____ **7b** Withdrawal Date (MM/DD/YYYY) _____

Part III Make Estimated Tax Payments for Taxable Year 2006 These are not installment payments for the current amount you owe.

	First Payment Due	Second Payment Due	Third Payment Due	Fourth Payment Due
8 Amount				
9 Withdrawal Date				

Part IV Banking Information (Have you verified your banking information? Incorrect information causes delays, which may cause penalties and interest.)**10** Routing number _____**11** Account number _____**12** Type of account: ☐ Checking ☐ Savings**Part V Declaration of Officer**

I authorize the corporate account be settled as designated in Part II. I understand that the banking information I provided in Part IV will be used to complete any transaction designated in Part II or Part III.

Under penalties of perjury, I declare that I am an officer of the above corporation and that the information I provided to my Electronic Return Originator (ERO), Transmitter, or Intermediate Service Provider and the amounts in Part I above agree with the amounts on the corresponding lines of the corporation's 2005 California income tax return. To the best of my knowledge and belief, the corporation's return is true, correct, and complete. If the corporation is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the corporation's tax liability, the corporation will remain liable for the tax liability and all applicable interest and penalties. I authorize the corporation return and accompanying schedules and statements be transmitted to the FTB by my ERO, Transmitter, or Intermediate Service Provider. **If the processing of the corporation's return or refund is delayed, I authorize the FTB to disclose to my ERO, Intermediate Service Provider, and/or the Transmitter the reason(s) for the delay or the date when the refund was sent.**

Sign HereSignature of Officer
For Privacy Act Notice, get form FTB 1131.

Date



Title

Part VI Declaration of Electronic Return Originator (ERO) and Paid Preparer. See instructions.

I declare that I have reviewed the above corporation's return and that the entries on form FTB 8453-C are complete and correct to the best of my knowledge. (If I am only an Intermediate Service Provider, I understand that I am not responsible for reviewing the corporation's return. I declare, however, that form FTB 8453-C accurately reflects the data on the return.) I have obtained the corporate officer's signature on form FTB 8453-C before transmitting this return to the FTB; I have provided the corporate officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2005 e-file Handbook for Authorized e-file Providers. I will keep form FTB 8453-C on file for four years from the due date of the return or four years from the date the corporation return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above corporation's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

ERO Must Sign

ERO's signature

Firm's name (or yours if self-employed) and address

Date

Check if also paid preparer ☐Check if self-employed ☐

ERO's SSN/PTIN

FEIN

ZIP Code

Under penalties of perjury, I declare that I have examined the above corporation's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

Paid Preparer Must Sign

Paid preparer's signature

Firm's name (or yours if self-employed) and address

Date

Check if self-employed ☐

Paid preparer's SSN/PTIN

FEIN

ZIP Code

Instructions for Form FTB 8453-C

California e-file Return Authorization for Corporations

DO NOT MAIL THIS FORM TO FTB

General Information

A Purpose of Form FTB 8453-C

Form FTB 8453-C is the signature document for corporate e-file returns. By signing this form the corporation, Electronic Return Originator (ERO), and paid preparer declare that the return is true, correct, and complete. Additionally, the signatures authorize the electronic transmission of the return to the Franchise Tax Board (FTB) and the execution of any designated electronic account settlement. The form does not serve as proof of filing an electronic return—the acknowledgement containing the date of acceptance for the return is that proof.

B ERO and Paid Preparer Responsibilities

As an authorized e-file provider, you must:

- Obtain the corporate officer's signature after you prepare the return but before you transmit it.
- Sign form FTB 8453-C.
- Provide the corporate officer with:
 - A signed original or copy of form FTB 8453-C; and
 - A copy of the corporation return and associated forms and schedules.
- Retain the original or faxed signed form FTB 8453-C with a copy of the return in your records.

C Corporation Responsibilities

Before your ERO can e-file your return, you must:

- Verify all information on the form FTB 8453-C, including employer identification number and banking information.
- Inspect a copy of the return and ensure the information is correct.
- Sign form FTB 8453-C after the return is prepared but before it is transmitted.
- Submit the signed form FTB 8453-C to your ERO (fax is acceptable).

After the corporation's return is e-filed, you must retain the following documents for the California statute of limitations period:

- Form FTB 8453-C (signed original or copy of the form);
- A paper copy of Form 100, and all supporting schedules; and
- A paper copy of your federal tax return.

The California statute of limitations is the later of four years from the due date of the return or four years from the date the return is filed. (**Exception:** An extended statute of limitations period may apply for California or federal tax returns that are related to or subject to a federal audit.)

D Refund Information

If you want the corporation's refund directly deposited into the corporate bank account, you must complete Parts II and IV before transmitting the return.

To cancel the direct deposit of refund, call FTB at (916) 845-0353.

E Paying Your Taxes

When you e-file, you can choose from the following payment options:

- **Pay by electronic funds withdrawal:** You can have all or part of your balance due withdrawn electronically from your bank account on the date you choose.

To cancel an electronic funds withdrawal, you must call the FTB at (916) 845-0353 at least two working days before the date of the withdrawal.

Note: If you use the EFW payment option and you are a mandatory EFT participant, then you will still be in compliance with the mandatory EFT program.

- **Pay by electronic funds transfer:** If you are enrolled in our EFT program you can pay your estimate payments, extension payments and balance due through this program.

Note: Corporations that meet certain requirements must remit all of their payments through EFT rather than by paper checks or money orders to avoid the EFT penalty. Corporations that remit an estimated tax payment or extension payment in excess of \$20,000 or that have a total tax liability in excess of \$80,000 must remit all of their payments through EFT. The Franchise Tax Board (FTB) will notify corporations that are subject to this requirement. Those that do not meet these requirements and wish to participate on a voluntary basis may do so.

If the corporation is paying through EFT, **Do Not Send The Payment Voucher (FTB 3586).**

- **Pay by check or money order:** You can pay by check or money order using the Payment Voucher for Electronically Transmitted Corporation Returns, form FTB 3586. Mail form FTB 3586 with your check or money order to the FTB using the address printed on the voucher.

Note: All checks must be payable in U.S. dollars and drawn against a U.S. financial institution.

Specific Instructions

Date of Acceptance

Enter the date we accept the return in the space at the top of form FTB 8453-C.

Part III – Make Estimated Tax Payments for 2006

When you e-file you may opt to schedule the electronic payment of estimated tax payments for taxable year 2006. The amount you designate will be withdrawn from the account listed in Part IV on the date you select. Be sure to select a date on or before the due date of the estimated tax payment to avoid penalties and interest charges.

To cancel a scheduled estimated tax payment, you must call the FTB at (916) 845-0353 at least two working days before the date of the withdrawal.

Part IV – Banking Information

You can find the routing and account numbers on a check or bank statement, or by contacting your financial institution. Do not use a deposit slip as it may contain internal routing numbers.

Line 7 – The routing number must be nine digits. The first two digits must be between 01 and 12 or 21 and 32.

Line 8 – The account number can be up to 17 characters and can include numbers and letters. Include hyphens but omit spaces and special symbols.

FTB is not responsible when a financial institution rejects a direct deposit or electronic funds withdrawal transaction. If the bank or financial institution rejects the direct deposit, we will issue a paper check. If the bank or financial institution rejects the electronic funds withdrawal due to an error in the routing number or account number, we will send the corporation a notice that may include penalties and interest.

Part V – Declaration of Officer

An electronically transmitted tax return is not considered complete or filed unless form FTB 8453-C is signed by the officer **before** the return is transmitted.

Part VI – Declaration of ERO and Paid Preparer

The ERO must sign and complete this part.

Only handwritten signatures are acceptable. If the ERO is also the paid preparer, the ERO must check the box labeled "Check if also paid preparer."

If the ERO is not the paid preparer, the paid preparer must sign in the space for "Paid Preparer Must Sign."

Assistance for Persons with Disabilities: We comply with the Americans with Disabilities Act. Persons with hearing or speech impairment please call TTY/TDD (800) 822-6268.

Section 4 XML Overview for CA Business e-file

The FTB uses XML (Extensible Markup Language) Schema that specify the data elements structure, content, and rules of all forms, schedules, and documents pertaining to CA Business e-file. This section explains pertinent terms and FTB's use of XML in our Business e-file Program.

4.1 XML Structure

Like a paper tax return, a Business e-file return consists of a tax return, forms, schedules, and other attachments that can be included for a specific tax return. In general, the CA business e-file XML structure is modeled after the IRS MeF 1120 XML e-file structure with our use of forms based Schemas, IRS data types, and referenced attachments.

4.2 Schemas

Tax return data is structured into a series of Schemas. A Schema is an XML document that specifies the data elements, structure, and rules for each form, schedule, document, and attachment. (*Note: We use Business Rules in addition to rules defined by Schema – Refer to Section 6.6.2 for more information about our Business Rules.*) Schemas have been defined according to the particular content and context of each form, schedule, or FTB defined attachment to a tax return. Schemas have also been defined for general support of a particular form, line, or regulation via a Binary (PDF) or General Dependency attachment.

Within the XML Schema, data elements are the basic building blocks of an XML document. The Schema recognizes two categories of element types: *complex* and *simple*. A complex type element is an element that has one or more attributes or is the parent to one or more child elements. A simple type element contains only text data and may only have documentation attributes (i.e., description and line number).

In the Schemas, most data elements for each form, schedule, and supporting document have been declared optional. Most of the required elements are in the return Schema. For example, the Form 100 return header Schema (ReturnHeader 100x.xsd file) contains identifying information for the entity filing the return, the name of the officer signing the return, preparer information, and the preparing firm's information.

Keeping most data elements optional in the Schemas is consistent with the way paper returns are filed (i.e., the taxpayer and return preparer have the responsibility to provide information as specified by the FTB forms, instructions, and regulations).

4.2.1 Tag Names

Each field on a tax form, document, or attachment is identified using an XML tag name within the XML Schema. Tag names were created using meaningful phrases that describe the line, formula or data being gathered. An example is:

Form 100 Line 1 = NetIncome.

4.2.2 Attributes

Attributes provide additional information or describe a feature of a data element. Attributes are in Lower camel case.

Every return document (form, schedule, or supporting material), which is an XML Schema, has the following two attributes in its root element:

DocumentId Attribute: Required attribute that uniquely identifies the document within the context of the whole return. Tax return preparer's software is responsible for generating a unique id of *idType* defined in the IRS' *efileTypes.xsd* for each of the return documents.

DocumentName Attribute: Optional attribute of type *FIXED* (a *string literal type*) and must have a value equal to the name of the form, schedule or a supporting document it represents as given in the Schema.

4.2.3 Repeating Groups

The repeating group is a data element or a group of data elements that can repeat the number of times specified in the *maxOccurs* attribute. Repeating data elements or groups of data elements provides a consistent structure to capture information that is requested. We use this element to allow an unlimited amount of information to be provided by e-file than what could be printed on the paper form. For example, Schedule D, Part 1, Line 1, Short-Term Capital Gains and Losses, allows two entries on the paper form. The corresponding Business e-file Schema allows an unlimited number of entries for this repeating group of elements.

Business e-file Schemas implement repeating groups by creating a form "type" that consists of data elements that can repeat by the number specified in the *minOccurs* and *maxOccurs*.

The following example illustrates a repeating group where a complex type defines a content model for a repeating group of data:

```
<xsd:complexType name="CA-RoyaltiesScheduleType">
  <xsd:annotation>
    <xsd:documentation>Content model for CA Non-Business Royalties Schedule</xsd:documentation>
  </xsd:annotation>
  <xsd:sequence>
    <xsd:element name="RoyaltyItem" type="CA-RoyaltiesType" minOccurs="0" maxOccurs="unbounded"/>
  </xsd:sequence>
</xsd:complexType>

<xsd:complexType name="CA-RoyaltiesType">
  <xsd:sequence>
    <xsd:element name="Explanation" type="irs:ShortExplanationType" minOccurs="0"/>
    <xsd:element name="Amount" type="irs:USAmountType" minOccurs="0"/>
  </xsd:sequence>
</xsd:complexType>
```

4.2.4 Choice Construct

The choice construct within an XML Schema batches a data element or group of data elements between choice tags and only allows one of the data elements or groups to be provided in an instance.

4.2.5 e-file Types

e-file types are defined global data types that can be reused in more than one Business e-file Schema and are stable and universal in nature. That is, e-file types define the rule(s) for each of the data elements and may include length and character restrictions and the range of acceptable data.

Our e-file Schemas uses both IRS efileTypes as well CA-efileTypes. The FTB has made a commitment to standardize on the IRS efileTypes whenever possible, however we have established our own CA-e-fileTypes where necessary.

4.2.6 Identity Constraints

Like the IRS, CA Business e-file employs an identity constraint through the use of DocumentID Attributes, which uniquely identify documents across the return to ensure referential integrity. Each document contained in the return package must have a unique DocumentID.

4.3 Attachments to CA Business e-file Returns

Taxpayers are instructed to attach supporting information to the tax return. This includes tax forms, statements, elections, notices, schedules, or other types of miscellaneous information that may be required by the FTB form instructions, regulations, or publications. These may be submitted electronically as XML documents or as binary files (PDFs).

4.3.1 XML Attachments

Our *CA Business e-file Referenced Document Attachment Listing* provides a list of all supporting information required by form or form instructions that can be included with the return as an XML document. This list includes the referenced XML document name and the element in the XML where the attachment is referenced. Refer to Exhibit 2 for the current reference attachment listing.

General Information

When the FTB defines a Schema for information that is requested, the information must be provided in XML format. The Schemas include:

- Tax forms: e.g., Form 100, Schedule R, etc. Data elements have been defined for the Schemas.
- Information requested on tax forms instructions to support specific lines (e.g., *ItemizedOtherIncomeSchedule*, *CA-RetainedEarningSchedule*, etc.). In some cases, the Schema provides specific data elements and in other cases the Schema allows for entry of free form text.

- Information requested in regulations or publications, that does not have a predefined tax form, worksheet, etc., but that's required to be filed with the returns use the *CA-GeneralDependency Schema*. If the information requested is for an election, use the *CA-GeneralDependencyElection Schema*.
 - Data elements for both Schemas include:
 - ✓ *FormLineOrInstructionReference* – the form and/or line number to which the attachment belongs.
 - ✓ *RegulationReference* – the regulation and/or publication reference.
 - ✓ *Description* – provide a meaningful title or explanation for the attachment.
 - ✓ *AttachmentInformation* – additional information regarding the attachment.
 - ✓ *Binary Attachment Schema CA-Binary Attachment* - Non-XML information is provided in support of the return data outside of the XML Schema. The CA-Binary Attachment.xsd allows the user to provide information about the binary attachment.

4.3.2 Binary Attachments

The tax return may also include non-XML documents, known as *binary attachments*, submitted in PDF format. These attachments are part of the Submission Archive file rather than inside the ReturnData element. They allow taxpayers to provide information and documentation that is not provided for in a defined XML Schema. This includes information such as the form FTB 8453-C, California e-file Return Authorization for Corporations, and other miscellaneous, schedules, explanations and other information that may be provided in support of the return.

Unlike the IRS, we do not identify and locate the binary attachment within the Schema by use of a ReferenceAttachmentID. We only require that for every binary attachment there is an accompanying CA-BinaryAttachment.xsd document. The CA-Binary Attachment includes elements that provide the:

- *FormLineOrInstructionReference* – the form and/or line number to which the attachment belongs.
- *RegulationReference* – the regulation and/or publication reference.
- *Description* – provides a meaningful title or explanation for the attachment.
- *AttachmentLocation* – Information indicating the file path name of the binary attachment (PDF).

It also includes information about what the Binary attachment is supporting or referencing. The CABinaryAttachment.xsd is located in the Dependencies Directory along with the CA-GeneralDependencies.xsd and CA-Payment.xsd Schemas.

4.4 Use of Import Statement in Schema File Organization

To properly observe our use of the federal Schema (base data types and attachment Schemas) in their unaltered state, we use the XML *Import* statement. Use of the Import statement allows direct referencing and observation of the IRS Schemas and Namespace.

4.5 Importance of Namespace

We utilize three different Namespaces in CA Business e-file:

1. Our default Namespace (<http://www.ftb.ca.gov/efile>) that does not utilize a moniker or prefix.
2. The IRS' Namespace (<http://www.irs.gov/efile>) which contain the moniker/prefix "irs:"
3. The W3C Namespace (<http://www.w3.org/2001/XMLSchema>) which also contains a moniker/prefix ("xsd:")

Section 5 Secure Web Internet File Transfer (SWIFT) Overview

Overview

SWIFT is the secure file transfer system all external customers use for submitting confidential information to FTB via the Internet. SWIFT uses Tumbleweed's SecureTransport software. Transmitters should use SWIFT for all Internet file transfers. This guide contains the information you will need to ensure your business can interact with our SWIFT system, how to sign up to use SWIFT and how to transmit files to FTB or receive files from FTB.

5.1 Browsers and Operating Systems

There are three ways you can access SWIFT:

1. Your web browser
 - a. SWIFT supports the following Web browsers:
 - i. Microsoft Internet Explorer 6.0 SP1
 - ii. Netscape Navigator 7.1 and 7.2
 - iii. Mozilla FireFox 1.0.4
 - b. Browsers connecting to SWIFT must support JavaScript and have cookies enabled.
2. Third Party FTP Clients/Servers
 - a. SWIFT supports the following versions:
 - i. CuteFTP Professional, version 7.0
 - ii. WS_FTP Professional, version 2006
 - iii. LFTP, version 2.6.3
 - iv. Curl, version 7.13.2
 - v. FileZilla, version 2.2.14
 - vi. IglooFTP Professional, version 3.9
 - vii. SmartFTP, version 1.0
3. Custom built client
 - a. A client written in any language that supports FTPS or HTTPS
4. SecureTransport Client
 - a. Transmitter must purchase directly from Tumbleweed, for more information go to www.Tumbleweed.com.

5.2 SWIFT User Name and Password

1. Contact your FTB representative or Help Desk to request a SWIFT user name and password.
2. Your SWIFT user name and temporary password will be sent to the business email address of the primary contact in two separate messages. (See examples on the following pages.)
3. The first time you use the SWIFT system, you will be required to change your password to a self-selected one.

Example of the email with your login Name

STATE OF CALIFORNIA

FRANCHISE TAX BOARD

PO Box 1468

Sacramento CA 95812-1468

Secure Web Internet File Transfer (SWIFT) Registration Confirmation

Effective Date: MM/DD/YYYY

Program ID #: NNNNNNNNNN

FTB Contact: email address

Thank you for registering to use FTB's Secure Web Internet File Transfer (SWIFT) system. To access SWIFT, you will need a *login Name* and *Password*.

This is your login Name: XXXXXXXX

Print this message and retain for your records.

Within 24 hours you will receive another email providing you with a temporary password that will be used with the above login Name to access the SWIFT system the first time.

If you have questions or need assistance, please call or email your FTB Contact.

Example of the email with your Password

STATE OF CALIFORNIA

FRANCHISE TAX BOARD

PO Box 1468

Sacramento CA 95812-1468

Secure Web Internet File Transfer (SWIFT) Password Confirmation

Effective Date: MM/DD/YYYY

Program ID #: NNNNNNNNNN

FTB Contact: email address

We have established your Secure Web Internet File Transfer (SWIFT) account.
Your *temporary* Password is:

XXXXXXXX

Use this Password plus the login Name provided in the previous email to access the SWIFT system.

The first time you access the SWIFT system you must create your personal password. The SWIFT system will provide you with screen prompts.

The password you select must:

- Must be 6 – 14 characters.
- Must contain at least one numeric character.
- Cannot include any special characters.

Your password must be changed annually but you can change it at any time by using the Password Change feature within the SWIFT system.

To access SWIFT:

- Connect via the Web at: <https://swift.ftb.ca.gov>
- Connect via FTP at: <https://swift.ftb.ca.gov>

If you have questions or need assistance, please call or email your FTB contact

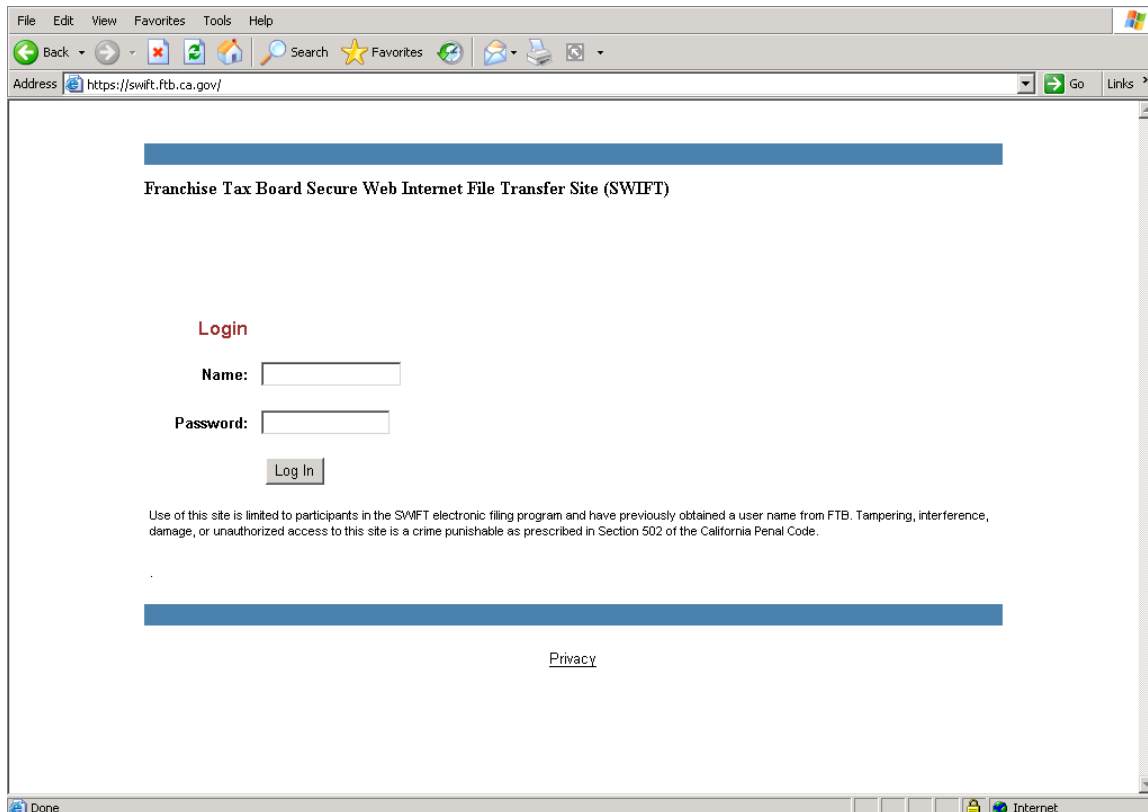
5.3 URL Name

1. FTB only accepts https and ftps protocols.
2. FTB does **not** accept file types with the following extensions:
.wav; .mov; .iso; .ai; .avi; .mpeg; .mpg; .scr; .vbs; .exe; .com; .dll; .bat; .pif; .cpl
3. Depending on the protocol, use your browser to:
 - Connect via the Web at: <https://swift.ftb.ca.gov>
 - Connect via FTP at: <ftps://swift.ftb.ca.gov>

Note: If you are using the ftps protocol and your business has a firewall, the passive port range 1024 – 2023 must be open for outbound connections. These ports are in addition to ftp control port 21.

5.4 Logging In

1. After you access the appropriate URL, you will be presented with the SWIFT Login Screen (see sample below).
2. The first time you access the SWIFT system, you will enter the user name and password we provided you, then you will be prompted to change the password to a self-selected one.
3. After changing your password, you must log back in.
4. For all subsequent logins you will use the user name we provided and the password you selected.



The screenshot shows a web browser window with the address bar displaying `https://swift.ftb.ca.gov/`. The page content includes a blue header bar, the title "Franchise Tax Board Secure Web Internet File Transfer Site (SWIFT)", and a "Login" section. The login section contains two input fields: "Name:" and "Password:", followed by a "Log In" button. Below the login fields, a disclaimer states: "Use of this site is limited to participants in the SWIFT electronic filing program and have previously obtained a user name from FTB. Tampering, interference, damage, or unauthorized access to this site is a crime punishable as prescribed in Section 502 of the California Penal Code." At the bottom of the page, there is a blue footer bar and a "Privacy" link.

Franchise Tax Board Secure Web Internet File Transfer Site (SWIFT)

Login

Name:

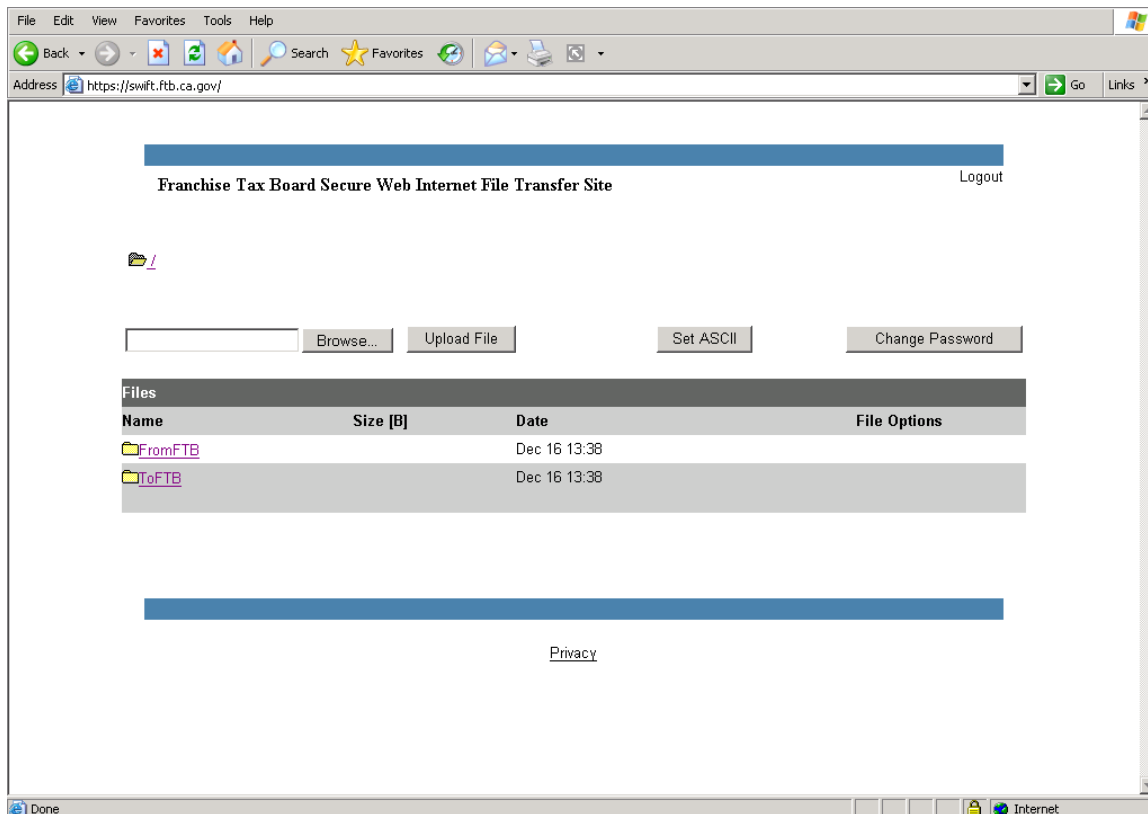
Password:

Use of this site is limited to participants in the SWIFT electronic filing program and have previously obtained a user name from FTB. Tampering, interference, damage, or unauthorized access to this site is a crime punishable as prescribed in Section 502 of the California Penal Code.

[Privacy](#)

SWIFT Main Screen

1. After you have entered your user name and password, you will be presented with the SWIFT main screen (see sample below).
2. This screen displays the files you have access to (your mailboxes) and links to user functions you have access to.



3. The folder icon at the top left of the screen is used to navigate from one mailbox to the other.
4. Logout button at the top right of the screen logs you out of SWIFT.
5. The Browse button browses your computer to select files for upload.
6. The Upload File button initiates the upload from your computer.
7. The Set ASCII button allows you to change the transfer mode from binary to ASCII and back.

NOTE: The default is binary.

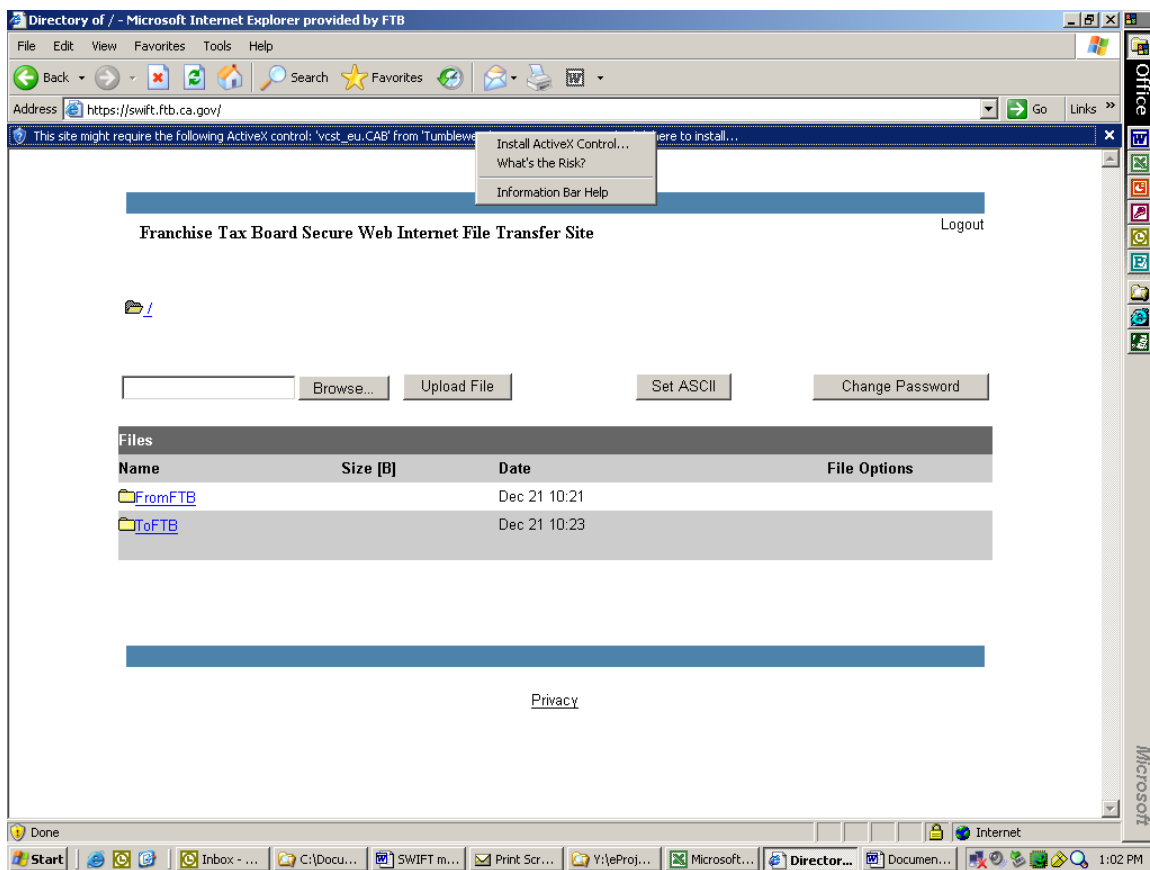
8. The Change Password button will bring up the screen to change your password
9. Your mailboxes are listed in the center portion of the screen under “Files”.
 - **ToFTB** – the mailbox you will place your transmission files in.
 - **From FTB** – the mailbox you will retrieve FTB generated Transmission Receipts from.

5.5 Active X Component

SWIFT is a secure Internet application, if you are using a Windows system you will get the security pop-up screen regarding secure and non-secure pages for every page you access in SWIFT. To prevent this from happening, you can download an Active X component provided by Tumbleweed Communication Corp., the software that FTB uses for SWIFT. This component only works when you are logged in to the SWIFT system, it has no effect on any other Internet pages, services or applications you may access.

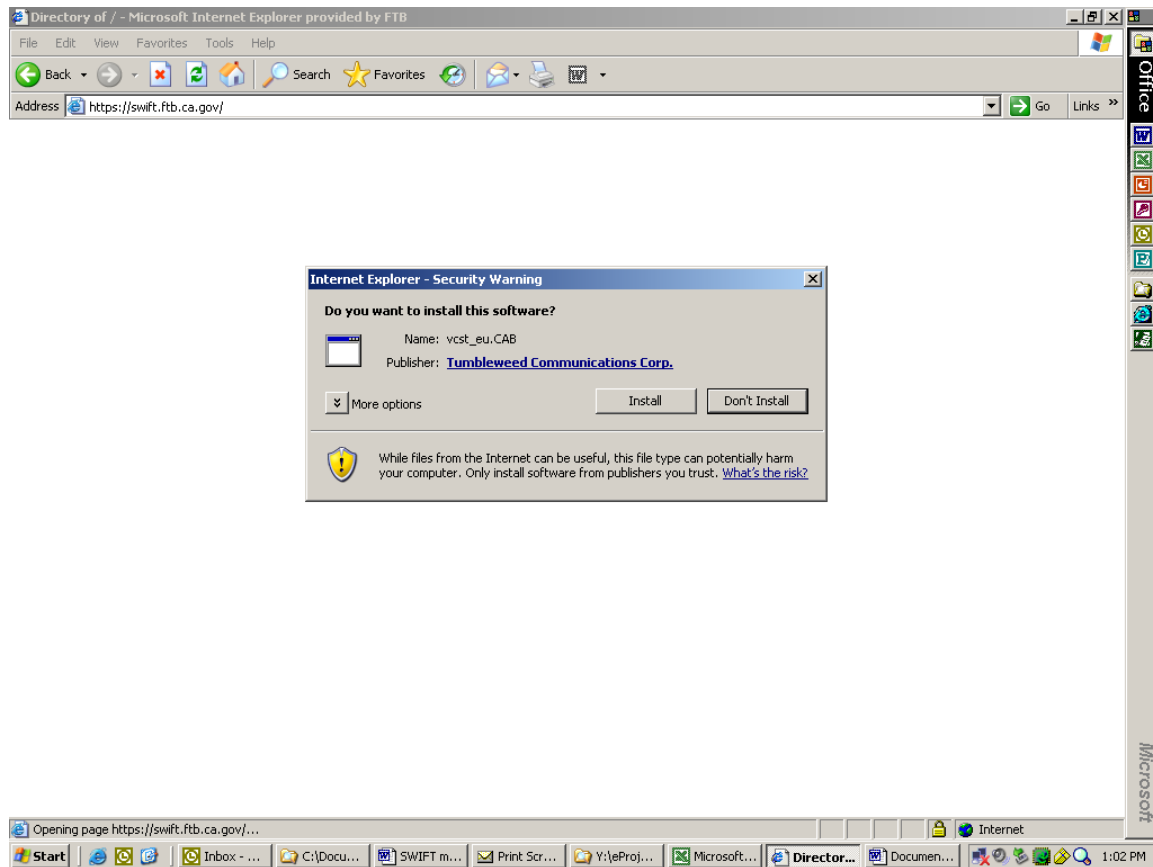
An additional service offered by the Active X component, is a progress bar during upload, a message telling you if the upload is successful and the ability to pause and re-start the upload.

The screen below shows the message that will display after you login offering you the option to install or not install the Active X component.



Active X Component – Installation Options

You can click on the “More Options” button or simply click “Install”.

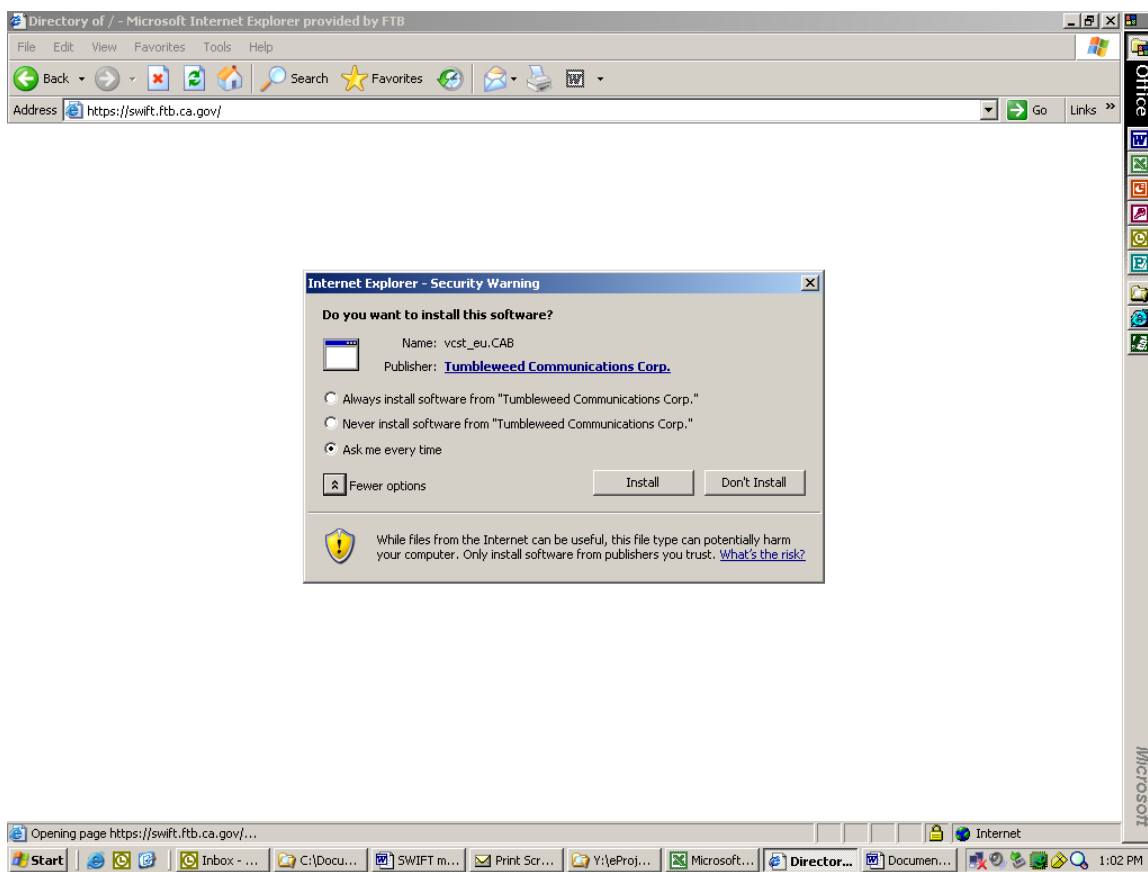


After the Active X component has been installed on your system, you can delete it at any time using your Internet tools menu.

Active X Component – Installation Options Continued

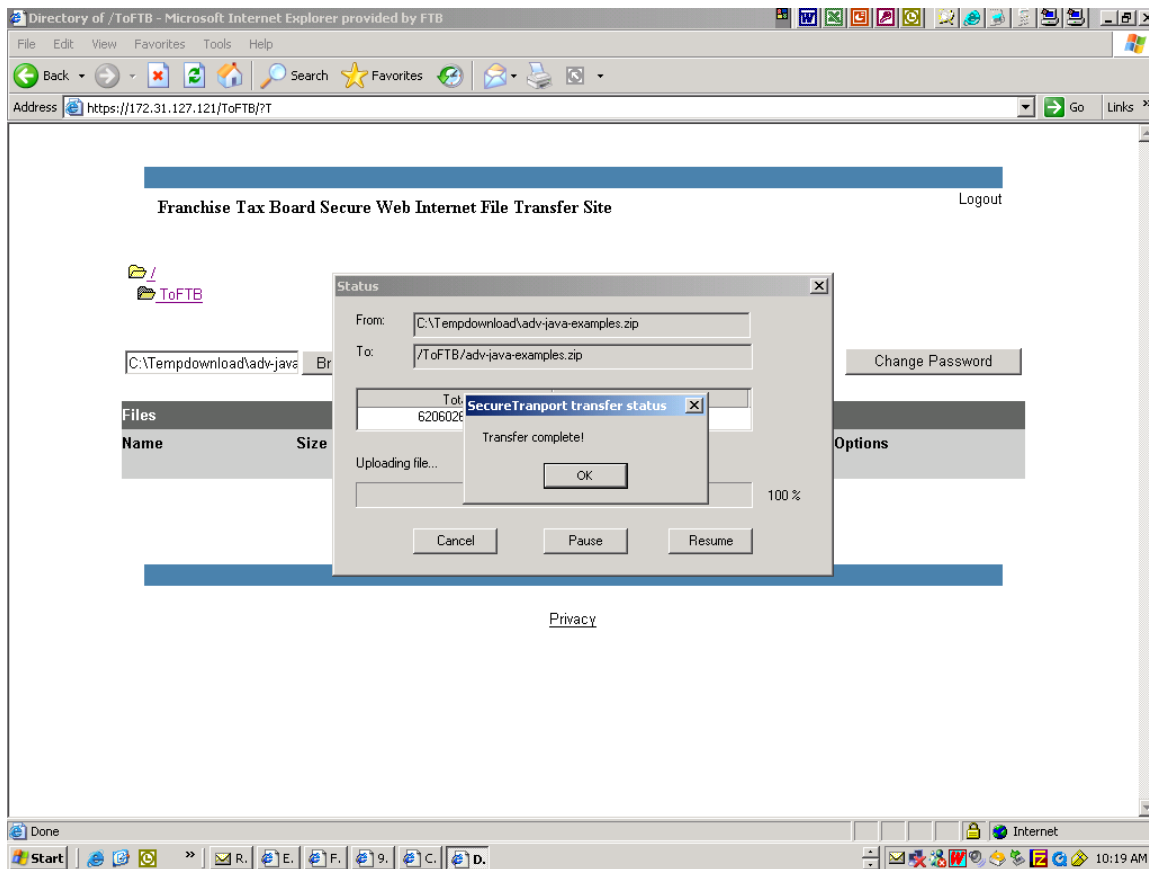
If you select “More Options”, you will be presented a screen with three radio buttons:

1. Always install software from “Tumbleweed Communications Corp”
 - Clicking on this choice will download the Active X component and you will never receive the Secure/Non-secure pop-up window when you access SWIFT.
2. Never install software from “Tumbleweed Communications Corp”
 - Clicking on this choice will not allow the Active X component to be downloaded and you will receive the Secure/Non-secure pop-up window every time you access SWIFT.
3. Ask this every time
 - Clicking on this choice will result in your having to install the Active X component every time you access SWIFT.



Active X Component – Progress Bar

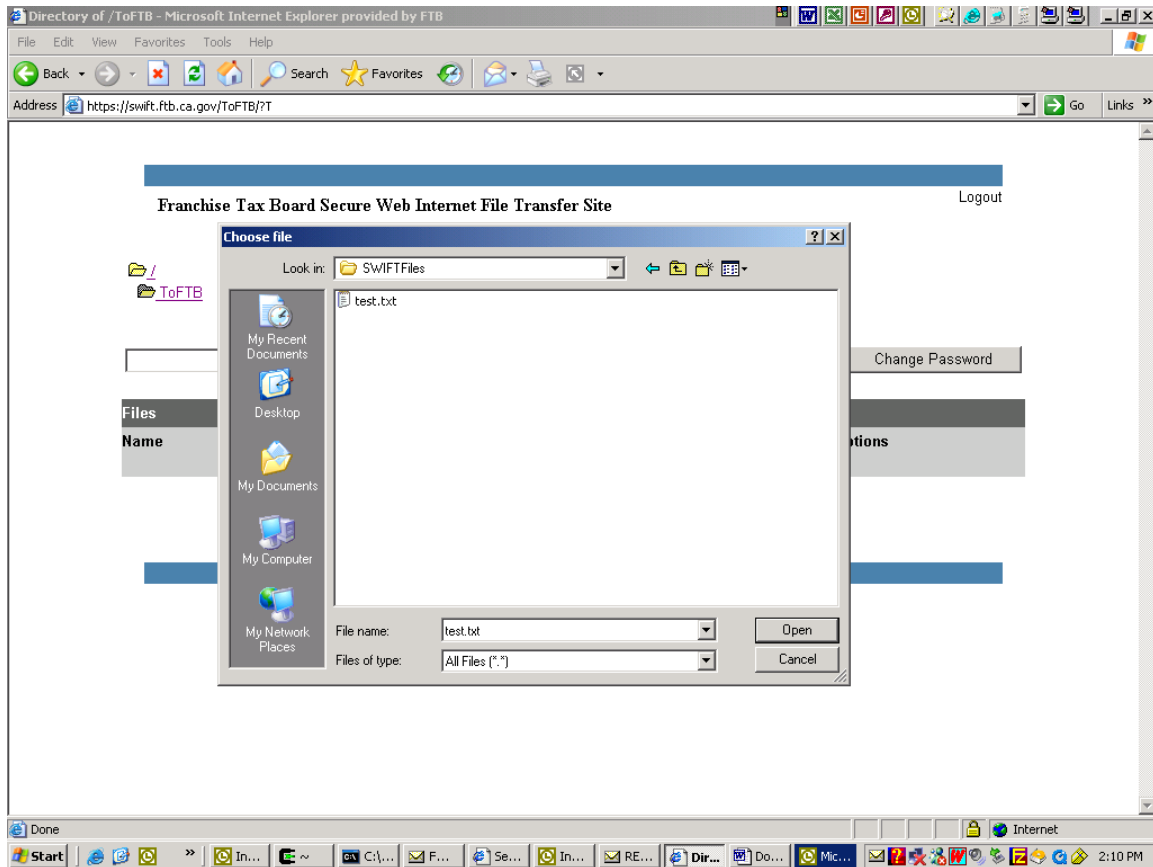
This screen shows an example of the progress bar and the message you will get letting you know if the file upload was successful or failed.



5.6 Submitting a Transmission File

1. From the SWIFT main screen:

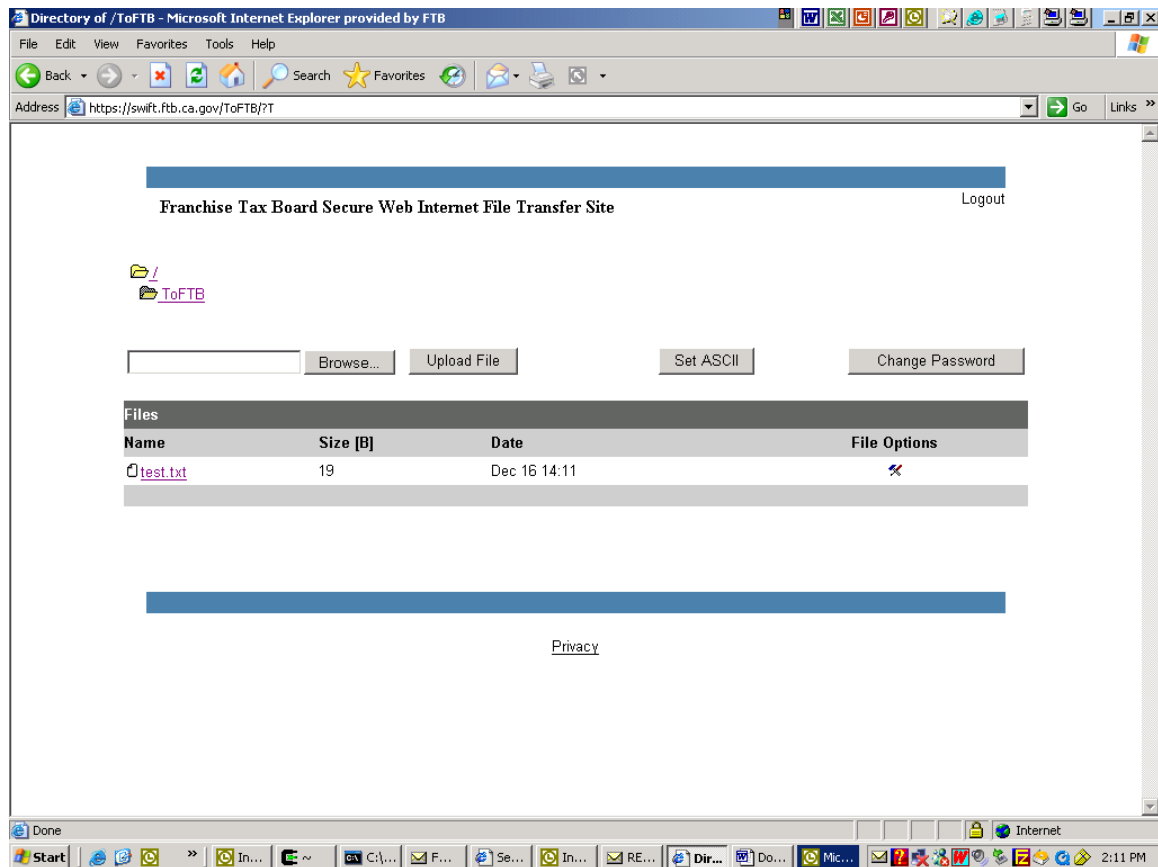
- Select the ToFTB folder
- Click “Browse” to view the files on your computer



- Select the file to be uploaded
- Click “Upload File” button

Submitting a Transmission File Continued

2. The screen below shows an example of a ToFTB mailbox containing an uploaded file.

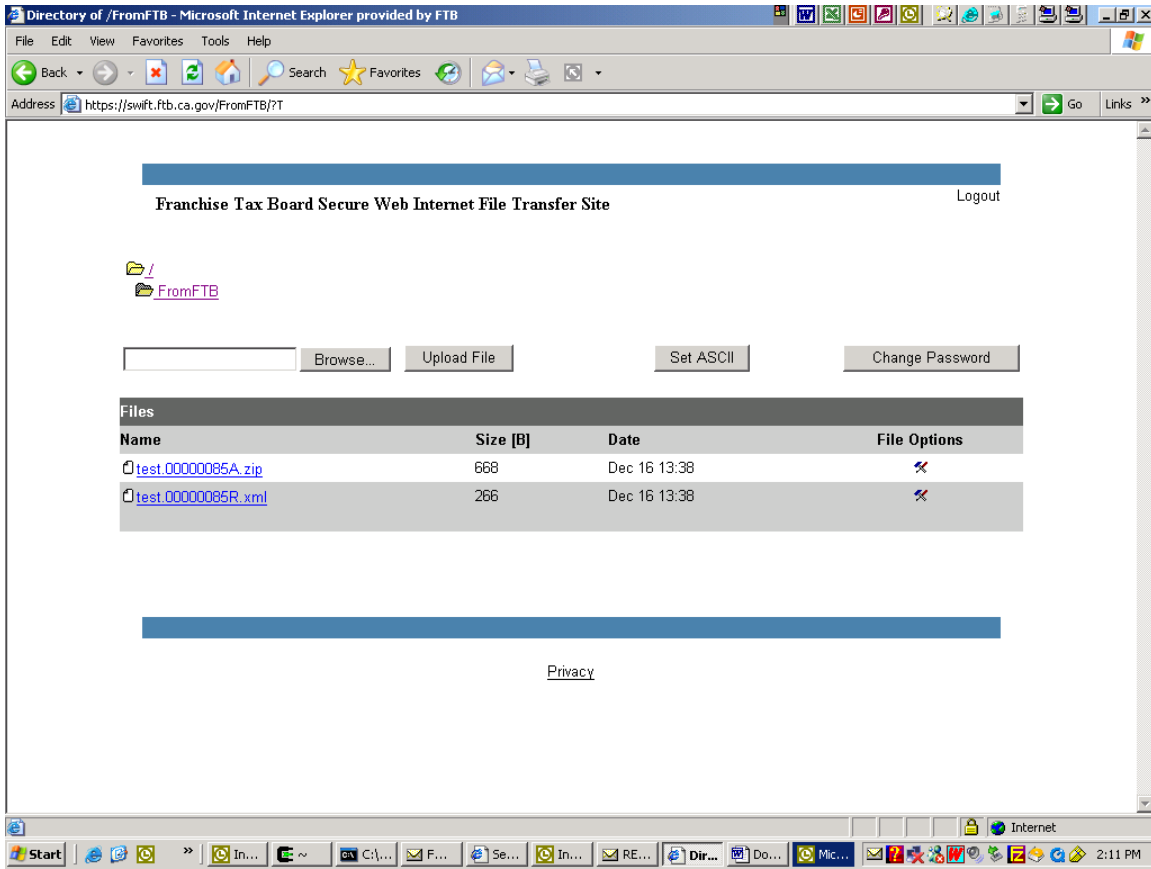


3. Once FTB processes the file, it is automatically deleted from your ToFTB mailbox.
4. After successfully transmitting a file, you can:
- Transmit another file,
 - Logout, or
 - Go to your FromFTB mailbox to retrieve files.

Note: Once a file is uploaded, you cannot delete, download or view it. If you have transmitted a file in error, contact your FTB representative or Help Desk for assistance.

5.7 Retrieving Receipt Files

1. From the SWIFT main screen:
 - Click on the FromFTB mailbox.
2. Find the file you wish to retrieve from the list under “Files” in the center portion of the screen.
 - Click “File Options” to the right of the file name.
 - Select “Text Plain” to download the file.

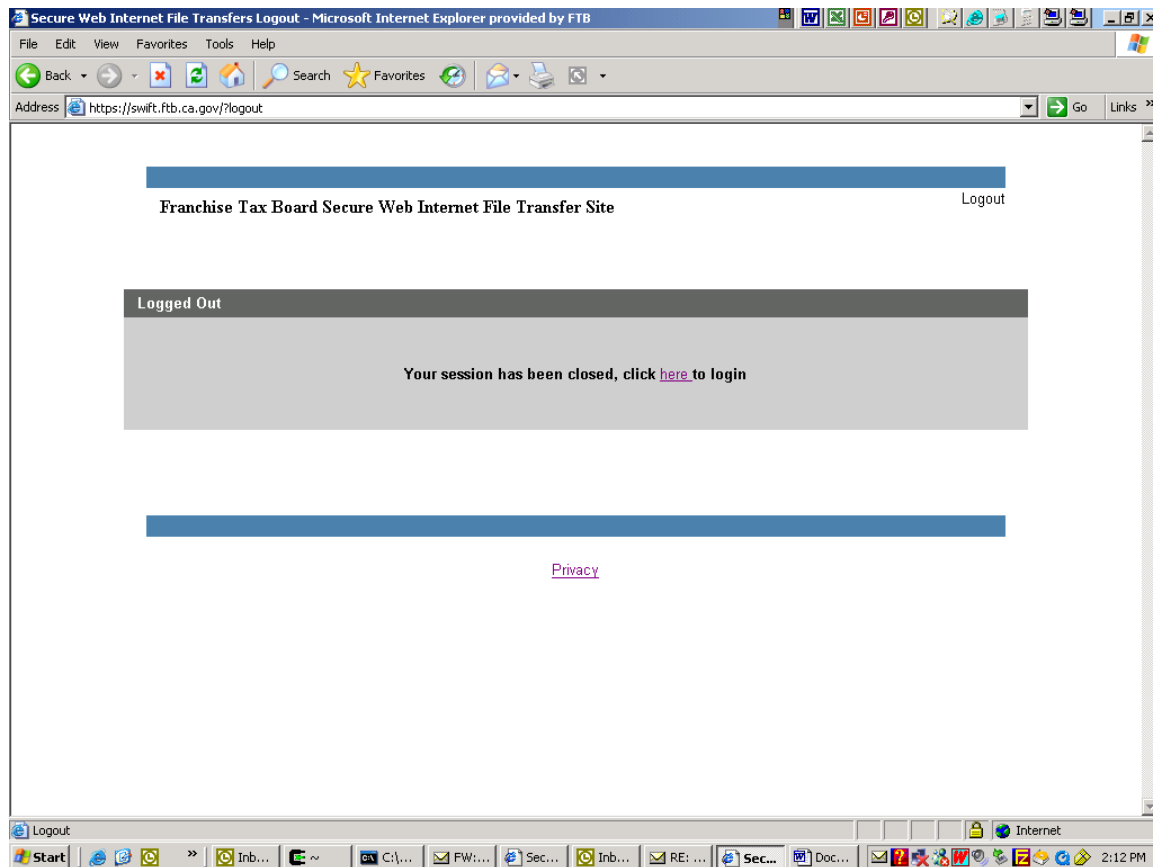


3. You can also delete a file without downloading or viewing it by clicking “File Options” and selecting the “Delete” option.
4. Any file you have viewed or downloaded during each session, will be automatically deleted from your FromFTB mailbox when you logout.

5.8 Logging Out

Always click the “Logout” button in the upper right of the screen before closing your browser.

Note: For full security assurance you should completely shut down your browser after logging out of the SWIFT system. It is possible to spoof the browser into bypassing the user authentication process and establishing a connection without using a valid user name and password.



5.9 Changing Your Password

1. The first time you access SWIFT, you will be required to change your password from the one issued by FTB to a self-selected password.
2. FTB also requires that you change your password annually. The SWIFT system will prompt you when your password has expired.
3. You also have the option of changing your password at any time. Simply click the “Change Password” button on the main SWIFT screen.
4. After changing your password, you must log back in.

The screenshot shows a Microsoft Internet Explorer window titled "Secure Web Internet File Transfers Change Password - Microsoft Internet Explorer provided by FTB". The address bar shows "https://swift.ftb.ca.gov/". The page content includes a blue header bar, the site name "Franchise Tax Board Secure Web Internet File Transfer Site", and a "Logout" link. Below this, a message states "Password must be changed as follows:" followed by a bulleted list of requirements: at least 6 characters total, at least 1 alpha character, at least 1 numeric character, and at least 0 special characters. A note indicates "Browser users will have to reauthorize after change." The main section is titled "Change Password" and contains three input fields for "Old Password:", "New Password:", and "Retype Password:", along with a "Set Password" button. At the bottom, there is a blue bar and a "Privacy" link. The Windows taskbar at the bottom shows various open applications and the system clock at 2:12 PM.

Secure Web Internet File Transfers Change Password - Microsoft Internet Explorer provided by FTB

File Edit View Favorites Tools Help

Back Forward Stop Home Search Favorites Refresh Print

Address <https://swift.ftb.ca.gov/> Go Links

Franchise Tax Board Secure Web Internet File Transfer Site Logout

Password must be changed as follows:

- Password must have at least 6 characters total.
- Password must have at least 1 alpha character(s).
- Password must have at least 1 numeric character(s).
- Password must have at least 0 special character(s).

Browser users will have to reauthorize after change.

Change Password

Old Password:

New Password:

Retype Password:

Set Password

Privacy

Done

Start In... C:\... FW:... Sec... In... RE: ... Sec... Doc... Internet 2:12 PM

5.10 Password Problems

Password expired – FTB security regulations require that you change your password annually. You will be presented with the Change Password. Simply change your password and you will be able to use the system.

Account locked or disabled – You must contact your FTB representative or Help Desk to get your user name re-activated.

Login error – You typed your user name or password incorrectly. If you re-enter the information and continue to receive this error, contact your FTB representative or Help Desk for assistance.

Can't remember your password - Contact your FTB representative or Help Desk.

Section 6 Business e-file Transmission and Response Overview

6.0 Transmission File Overview

This section provides an overview and description of the method prescribed for assembling business return files for electronic transmission. It also provides details about responses to transmissions, receipts and acknowledgements. Like the Internal Revenue Service, we have defined the component data structures for electronic filing.

Where appropriate, we have incorporated; by reference or emulation, structures and mechanisms already defined by the IRS for its business e-file program *MeF*. We often use the same terminology as well. The most prominent similarities between the state and federal programs are the layout of *Submissions* returns and the use of XML and Schemas to define data structures.

A notable difference between the FTB and the IRS is that we use a Secure Web Internet File Transfer (SWIFT) application for securely exchanging files over the Internet *via HTTPS and FTPS*, instead of the *web services* method used by the IRS. Since the California Business e-file Program does not use *web services*, our transmission structure does not require, nor will it support, SwA- &/or DIME-formatted messages.

6.1 Data and File Compression

FTB uses a nested, Zip-archive file structure. The transmissions themselves, as well as the attachments, are compressed using the DEFLATE (#8) method with the *Normal* (default) algorithm setting. Zip-ed attachments are included in an *outer* ZIP transmission file to create a single file.

Business e-file transmissions, as well as any data compressed and included therein as an attachment, must conform to the ZLIB Compressed Data Format Specification v3.3 (RFC 1950) and the DEFLATE Compressed Data Format Specification v1.3 (RFC 1951). The internal data structure of compressed data must conform to operation-specific definitions as defined within this section.

Also included in the Business e-file transmission file is a “Transmission Manifest” to preserve the data elements contained within the IRS’s SOAP portion. The “Transmission Manifest” has only one layer of compression (while attachments have two).

The typical scenario is this:

1. A state return and its attachments, including a copy of the federal return, and a manifest of contents are compressed into a single *Submission* file (a ZIP archive).
2. One or more Submission files/archives and a manifest of contents are compressed into a single *Transmission* file (a ZIP archive) and uploaded using SWIFT.

3. FTB responds to each successfully received Transmission by creating a *Receipt* containing a unique, FTB-generated “Transmission Serial Number”, and making it available to the appropriate transmitter for retrieval. A “Receipt” is not compressed since it is a single file that doesn’t require a manifest and is already very small in size.
4. After processing a successfully received Transmission, FTB creates an *Acknowledgements* (ACKs) response that references the Transmission, all of the Submissions within, and their acceptances/rejections/specific errors/etc., and makes it available to the appropriate transmitter for retrieval. “ACKs” have only one layer of compression and no manifest.

6.2 Business e-file Transmission

Initial “inbound” Business e-file Transmission files use the naming convention:
<TransmissionID> + “.zip”

TransmissionID - The transmission ID uniquely identifies a transmission and must be exactly 20 characters long. To ensure the global uniqueness of a transmission ID, the following format is required (see Table 1-1):

Table 1-1: Transmission ID Format

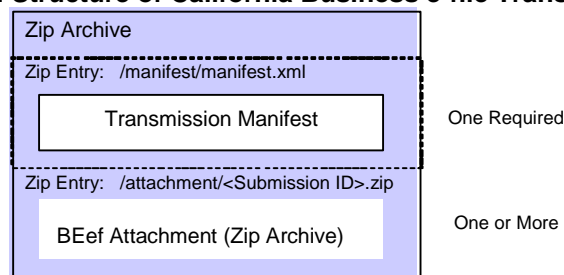
Element	Description
First 5 digits	ETIN
Next 4 digits	Current year
Next 3 digits	Julian date
Next 8 digits	Sequence number that uniquely identifies transmissions sent within a day for that ETIN.

For example, with a *Transmission ID* of “00130200607312345678”:

- “00130” = ETIN;
- “2006” = Current year;
- “073” = Julian date;
- “12345678” = Daily unique ETIN Sequence number.

Figure 1-1 shows the logical structure of transmissions supported by the Business e-file system. This transmission type has an “outer” Zip file that contains a manifest and one or more “inner” ZIP file attachments.

Figure 1-1: Structure of California Business e-file Transmission (BEef)



- **Transmission Manifest** - An XML document containing metadata about the transmission (see Table 1-2 and Exhibit 1-1).
- **Business e-file Attachment(s)** - Operation-specific data containers (currently, only *Submissions*). Attachments are compressed and converted to a binary, ZIP-archive file format.

Table 1-2: Transmission Manifest Elements

Element	Definition
Transmission ID	A globally unique ID provided by the transmitter that must be unique for the transmitter for the tax year.(see Table 1-1).
ETIN	Electronic Transmitter Identification Number of the transmitter sending the transmission.
Transmission Category	Type of transmission - [T]est or [P]roduction.
Transmission Timestamp	(Optional) The transmitter's time of transmission to FTB.
Submission Data List	<p>The Submission Data List contains:</p> <ul style="list-style-type: none"> • Count - Count of the number of items in the list, which matches the number of submissions within this transmission. • Submission Data that consists of: <ul style="list-style-type: none"> • Submission ID – A Submission ID that will match up with a corresponding Submission ID in the manifest of one of the attached submissions. • Electronic Postmark- The time and date that the return was created.

Exhibit 1-1: Transmission Manifest

```
<?xml version="1.0" encoding="UTF-8"?>
<CA-TransmissionManifest xmlns="http://www.ftb.ca.gov/efile"
    xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
    xmlns:irs="http://www.irs.gov/efile"
    xsi:SchemaLocation="http://www.ftb.ca.gov/efile CA-Manifests.xsd"
    transmissionManifestVersion="2005v3.2"
    importedIrsSchemaVersion="2005v2.0">

    <TransmissionId>00130200607312345678</TransmissionId>
    <ETIN>00130</ETIN>
    <TransmissionCategory>T</TransmissionCategory>
    <TransmissionTimestamp>2006-03-14T15:20:23-08:00</TransmissionTimestamp>

    <SubmissionDataList>
        <Count>1</Count>

        <SubmissionData>
            <SubmissionId>00349720060731234567</SubmissionId>
            <ElectronicPostmark>2006-03-14T15:15:57-08:00</ElectronicPostmark>
        </SubmissionData>
    </SubmissionDataList>
</CA-TransmissionManifest>
```

6.3 Submission Attachments

Submission attachments use the naming convention: <SubmissionID> + “.zip”

SubmissionID - The submission ID uniquely identifies a submission and must be 20 characters in length. To ensure the global uniqueness of a submission ID, the following format is required (see Table 1-3):

Table 1-3: Submission ID Format

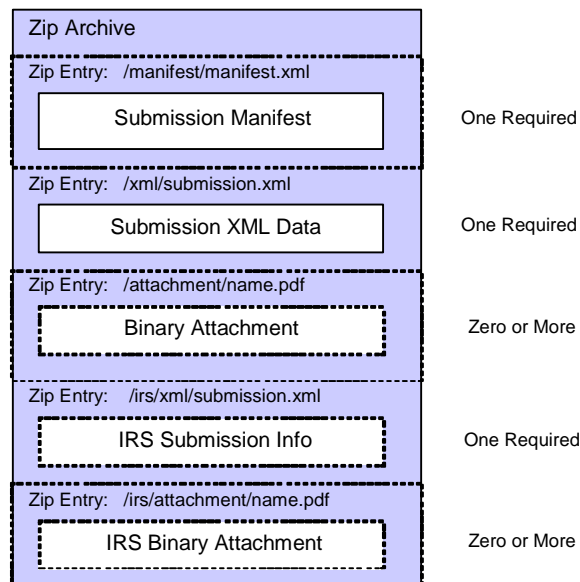
Element	Description
First 6 digits	EFIN
Next 4 digits	Current year
Next 3 digits	Julian date
Last 7 digits	Sequence number that uniquely identifies submissions sent within a day for that EFIN.

For example, with a *SubmissionID* of “00349720060731234567”:

- “003497” = EFIN;
- “2006” = Current year;
- “073” = Julian date;
- “1234567” = Daily unique EFIN Sequence number.

A Submission is a single business entity’s tax data. Created by an ERO, these attachments (see Figure 1-2) are sent one or more at a time from transmitters to (SWIFT) via Transmissions (“outer” ZIP files).

Figure 1-2: Structure of Submission Attachment



- **Submission Manifest** - An XML document containing metadata about the submission (see Table 1-4 and Exhibit 1-2).
- **Submission XML Data** - An XML document that conforms to its indicated submission type’s CA FTB XML Schema.
- **Binary Attachment** - A PDF file containing any taxpayer business documents associated with the submission with content as allowed by rules defined by CA Business e-file Program. Information describing the binary file is included in the Submission XML Data (*CA-BinaryAttachment.xsd*).

- **IRS Submission Info** - An XML document that conforms to its indicated submission type's IRS XML Schema.
- **IRS Binary Attachment** - A PDF file containing any taxpayer business documents associated with the IRS submission with content as allowed by rules defined by the IRS. Information describing the binary file is included in the Submission XML Data, according to IRS XML Schema definitions.

Table 1-4: Submission Manifest Elements

Element	Definition
Submission ID	A globally unique identifier for the received submission created by the originator. (see Table 1-3).
EFIN	IRS-provided Electronic Filer Identification Number of the originator of the submission.
Government Code	Identifies the government entity where the submission is to be filed - IRS, state, or other jurisdiction codes (always "CAST" for State of California).
Submission Type	Identifies the type of document being filed, using State form numbers or identifiers.
Tax Year	The tax year the submission applies to.
Submission Category	Identifies the submission category (always "CORP" for Corporate submission).
CA Business Entity ID	(Optional) The filers' unique California BE identifier (depending on form-type filed): Corporation # [7 digits], FEIN (Federal Employment ID #) [9 digits], SOSG (Secretary of State General Partnership #) [12 digits], or TEMP (temporary #) [7 digits].
Name Control	(Optional) Name Control of the business taxpayer (Legal Characters: A-Z, 0-9, hyphen, and ampersand; Illegal Characters: spaces and symbols). See Section 6-7.
IRS Submission ID	(Optional) The submission ID of an IRS submission that the processing of this state submission depends on.

Exhibit 1-2: Submission Manifest

```
<?xml version="1.0" encoding="UTF-8"?>
<CA-SubmissionManifest xmlns="http://www.ftb.ca.gov/efile"
    xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
    xmlns:irs="http://www.irs.gov/efile"
    xsi:SchemaLocation="http://www.ftb.ca.gov/efile CA-Manifests.xsd"
    submissionManifestVersion="2005v3.2"
    importedIrsSchemaVersion="2005v2.0">

    <SubmissionId>00349720060731234567</SubmissionId>
    <EFIN>003497</EFIN>
    <GovernmentCode>CAST</GovernmentCode>
    <SubmissionType>100</SubmissionType>
    <TaxYear>2005</TaxYear>
    <SubmissionCategory>CORP</SubmissionCategory>
    <CA-BusinessEntityId>1234567</CA-BusinessEntityId>
    <NameControl>NB3C</NameControl>
    <IRSSubmissionId>00349720060731234567</IRSSubmissionId>
</CA-SubmissionManifest>
```

6.4 Receipt Response

The corresponding “outbound” Business e-file response file (Receipt) uses the naming convention:

<TransmissionID> + “.” + <Transmission Serial #> + “R.xml”

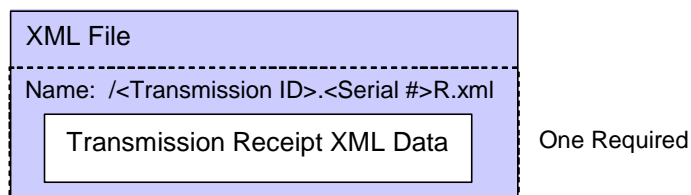
ReceiptID - The receipt ID uniquely identifies a transmission’s receipt and must be 30 characters long. To ensure the global uniqueness of a receipt ID, the following format will be used (see Table 1-5):

Table 1-5: Receipt ID Format

Element	Description
First 20 digits	Transmission ID (see Table 1-1).
Next character	Value separator - “.”
Next 8 digits	Transmission Serial Number (FTB generated unique ID sent to the transmitter as a receipt).
Last 1 alpha character	Response Type - “R” (Receipt).

Receipts are XML documents created (see Figure 1-3) for each transmission successfully received by the Business e-file system. They are then made available to only the appropriate transmitter for retrieval.

Figure 1-3: Structure of Receipt Response



Receipt XML Data – An XML document that contains one Business e-file Transmission Receipt (see Table 1-6).

Table 1-6: Transmission Receipt Elements

Element	Definition
Transmission ID	A globally unique ID provided by the transmitter that must be unique for the transmitter for the tax year (see Table 1-1).
Receipt Timestamp	The date and time the CA FTB received the transmission.
Transmission Serial Number	A unique FTB-generated ID sent to the transmitter as a receipt.

Exhibit 1-3: Transmission Receipt

```
<?xml version="1.0" encoding="UTF-8"?>
<CA-TransmissionReceipt xmlns="http://www.ftb.ca.gov/efile"
    xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
    xmlns:irs="http://www.irs.gov/efile"
    xsi:SchemaLocation="http://www.ftb.ca.gov/efile CA-Responses.xsd"
    transmissionReceiptVersion="2005v3.2"
    importedIrsSchemaVersion="2005v2.0">

    <TransmissionId>00130200607312345678</TransmissionId>
    <ReceiptTimestamp>2006-03-14T15:25:36-08:00</ReceiptTimestamp>
    <TransmissionSerialNumber>12345678</TransmissionSerialNumber>
</CA-TransmissionReceipt>
```

6.5 Acknowledgement Response

The corresponding “outbound” Business e-file response file uses the naming convention:
<TransmissionID> + “. ” + <Transmission Serial #> + “A.zip”

AcknowledgementsID - The acknowledgements ID uniquely identifies a transmission’s acknowledgements and must be 30 characters long. To ensure the global uniqueness of an acknowledgements ID, the following format will be used (see Table 1-7):

Table 1-7: Acknowledgements ID Format

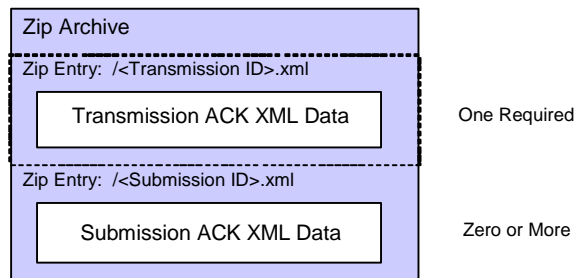
Element	Description
First 20 digits	Transmission ID (see Table 1-1).
Next character	Value separator - “.”
Next 8 digits	Transmission Serial Number (FTB generated unique ID sent to the transmitter as a receipt).
Last 1 alpha character	Response Type - “A” (Acknowledgements).

Depending on the document contained therein, use the following naming conventions:

<TransmissionID> + “.xml” for *Transmission* Acknowledgements;
<SubmissionID> + “.xml” for *Submission* Acknowledgements.

Acknowledgements are XML documents created for each transmission and submission processed by the Business e-file system. They are then “ZIP”-ed into an archive (see Figure 1-4) and made available to only the appropriate transmitter for retrieval.

Figure 1-4: Structure of Acknowledgements Response



- **Transmission ACK XML Data** – An XML document that contains one Transmission Acknowledgement (see Table 1-8).
- **Submission ACK XML Data** – An XML document that contains one Submission Acknowledgement (see Table 1-9).

Table 1-8: Transmission Acknowledgement Elements

Element	Definition
Transmission ID	A globally unique ID provided by the transmitter that must be unique for the transmitter for the tax year.
ETIN	Electronic Transmitter Identification Number of the transmitter sending the transmission.
Transmission Category	Type of transmission - [T]est or [P]roduction.
Receipt Timestamp	(Optional) The date and time the CA FTB received the transmission.
Transmission Serial Number	A unique FTB-generated ID sent to the transmitter as a receipt.
Transmission Status	Indicator whether the transmission is [A]ccepted or [R]ejected.
Status Timestamp	The date and time the transmission’s status was acknowledged.
Error List	(Optional) List of Validation Errors (see Table 1-10) for a rejected transmission.

Exhibit 1-4: Transmission Acknowledgement

```
<?xml version="1.0" encoding="UTF-8"?>
<CA-TransmissionAcknowledgement xmlns="http://www.ftb.ca.gov/efile"
    xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
    xmlns:irs="http://www.irs.gov/efile"
    xsi:schemaLocation="http://www.ftb.ca.gov/efile CA-Responses.xsd"
    transmissionAcknowledgementVersion="2005v3.2"
    importedIrsSchemaVersion="2005v2.0">

    <TransmissionId>00130200607312345678</TransmissionId>
    <ETIN>00130</ETIN>
    <TransmissionCategory>T</TransmissionCategory>
    <ReceiptTimestamp>2006-03-14T15:25:36-08:00</ReceiptTimestamp>
    <TransmissionSerialNumber>12345678</TransmissionSerialNumber>
    <TransmissionStatus>R</TransmissionStatus>
    <StatusTimestamp>2006-03-14T15:30:16-08:00</StatusTimestamp>

    <ErrorList errorCount="1">
        <Error errorId="1">
            <XPath>CA-TransmissionManifest/SubmissionDataList/Count</XPath>
            <ErrorCategory>Noncorrectable</ErrorCategory>
            <ErrorMessage>
                The "Count" of submissions in the [SubmissionDataList]
                does not equal the actual number of
                submission ZIP archives/files attached.
            </ErrorMessage>
            <RuleNumber>T0000-010</RuleNumber>
            <Severity>S</Severity>
            <DataValue>Count value: 100</DataValue>
        </Error>
    </ErrorList>
</CA-TransmissionAcknowledgement>
```

Table 1-9: Submission Acknowledgement Elements

Element	Definition
Submission ID	A globally unique identifier for the received submission created by the originator.
EFIN	IRS-provided Electronic Filer Identification Number of the originator of the submission.
Government Code	Identifies the government entity where the submission is to be filed - IRS, state, or other jurisdiction codes (always "CAST" for State of California).
Submission Type	Identifies the type of document being filed, using State form numbers or identifiers.
Tax Year	The tax year the submission applies to.
Submission Category	Identifies the submission category (always "CORP" for Corporate submission).
Electronic Postmark	(Optional) The time stamp indicating when the transmitter received the originated return before sending it on to the CA FTB.
Filing Status	[A]ccepted or [R]ejected filing status of the submission.
Status Timestamp	The date and time the submission's filing status was acknowledged.
IRS Submission ID	(Optional) The submission ID of an IRS submission that the processing of this state submission depends on.
CA Business Entity ID	(Optional) The filers' unique California BE identifier (depending on form-type filed): Corporation # [7 digits], FEIN (Federal Employment ID #) [9 digits], SOSG (Secretary of State General Partnership #) [12 digits], or TEMP(orary #) [7 digits].
Tax Period End Date	(Optional) The tax period end date of the submission.
Completed Validation	(Optional) Indicates whether the submission went through all possible validation processing ('true') or not ('false').
Embedded CRC32	(Optional) Embedded ZIP CRC32 checksum ("0x" + 8-digit Hexadecimal value).
Computed CRC32	(Optional) CA FTB computed CRC32 checksum ("0x" + 8-digit Hexadecimal value).
Taxable Income	(Optional) Taxable income.
Total Tax	(Optional) Total tax.
Error List	(Optional) List of Validation Errors (see Table 1-10) for a rejected submission.

Exhibit 1-5: Submission Acknowledgement

```
<?xml version="1.0" encoding="UTF-8"?>
<CA-SubmissionAcknowledgement xmlns="http://www.ftb.ca.gov/efile"
    xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
    xmlns:irs="http://www.irs.gov/efile"
    xsi:schemaLocation="http://www.ftb.ca.gov/efile CA-Responses.xsd"
    submissionAcknowledgementVersion="2005v3.2"
    importedIrsSchemaVersion="2005v2.0">

    <SubmissionId>00349720060731234567</SubmissionId>
    <EFIN>003497</EFIN>
    <GovernmentCode>CAST</GovernmentCode>
    <SubmissionType>100</SubmissionType>
    <TaxYear>2005</TaxYear>
    <SubmissionCategory>CORP</SubmissionCategory>
    <ElectronicPostmark>2006-03-14T15:15:57-08:00</ElectronicPostmark>
    <FilingStatus>R</FilingStatus>
    <StatusTimestamp>2006-03-14T15:35:23-08:00</StatusTimestamp>
    <IRSSubmissionId>00349720060732345678</IRSSubmissionId>
    <CA-BusinessEntityId>1234567</CA-BusinessEntityId>
    <TaxPeriodEndDate>2006-04-15</TaxPeriodEndDate>
    <CompletedValidation>>false</CompletedValidation>
    <EmbeddedCRC32>0xd87d7c97</EmbeddedCRC32>
    <ComputedCRC32>0xd87d7c97</ComputedCRC32>
    <TaxableIncome>0</TaxableIncome>
    <TotalTax>1</TotalTax>

    <ErrorList errorCount="1">
        <Error errorId="1">
            <XPath>CA-Return/CA-ReturnHeader/TaxPeriodEndDate</XPath>
            <ErrorCategory>Correctable</ErrorCategory>
            <ErrorMessage>
                Form 100, APB/APE, [TaxPeriodBeginDate], or
                [TaxPeriodEndDate] can not be set to a date of 12-31-9999.
            </ErrorMessage>
            <RuleNumber>F100-010</RuleNumber>
            <Severity>R</Severity>
            <DataValue>TaxPeriodEndDate value: 9999-12-31</DataValue>
        </Error>
    </ErrorList>
</CA-SubmissionAcknowledgement>
```

Table 1-10: Validation Error Elements

Note: The following elements are optional for all acknowledgements and will be included (as a repeating group) for each error found during the validation of a rejected transmission or submission.	
Element	Definition
XPath	(Optional) The XPath expression of the location of an error in XML data with its full path from the root to the error element or attribute.
Error Category	The FTB-defined category for the reported error.
Error Message	Text describing the error, usually the rule text.
Rule Number	The FTB-assigned number for the rule creating the error.
Severity	([R]eject or Reject and [S]top) "Reject and Stop" errors cause validation of the transmission or submission to stop before any remaining validation rules are executed.
Data Value	(Optional) The value provided in the transmission or submission data for the element used in the validation rule.

6.6 Validating Tax Returns

Once the Transmission file passes validation, the Business e-file system validates the Submission file. Tax return validation consists of two parts: Schemas validation and Business Rule validation.

6.6.1 Schema Validation

FTB recommends each return be run against a validating parser prior to being submitted to us. This pre-validation is intended to identify the majority of potential error conditions and minimize the chance of receiving errors from us later. A parser compares the XML document to the defined elements and attributes of the Schemas to ensure a well-formed document is received. Schemas provide the basic definition for an element – what is required, field length, data type, allowable values, etc. Data integrity depends on each data element complying with the data format specifications.

If the tax preparation software uses the FTB-defined XML Schemas to create the XML tax return, there should be no data format errors in the return. The Business e-file system verifies this by validating each return submission in the transmission file against the Schemas including validating the federal return against the current valid federal Schema. If a data format error is encountered in either the state or federal submission, the return will be rejected.

Note: When an error is found during Schema validation, processing is stopped at the point of the error. Consequently, there may be additional errors in the file that have not been identified.

Schema Validation Business Rules

Rule Number	Parent Schema	Rule Text	Severity	Error Type	Date Changed
X0000-010		Your State return does not match the latest published FTB Schema or is not well formed. You must contact your software provider to resolve this error.	Reject and Stop	XML Error	
X0000-020		The California Software ID Number [SoftwareId] must be the Computerized Tax Processor ID (CTPID) of the originating Software Developer.	Reject and Stop	XML Error	

6.6.2 Business Rule Validation

We validate all incoming business tax returns against our published list of Business Rules (refer to FTB Pub. 1436 for more information about business rules). When a return violates a Business Rule, our system will reject the return and include a message describing the error in the acknowledgement record.

Each Business Rule has a severity of either “Reject and Continue” or “Reject and Stop.”

- When a Rule with the severity of “Reject and Continue” is violated, our system will continue validating the rest of the return and provide a list of all errors found in the return.
- When a Rule with the severity of “Reject and Stop” is violated, our system will stop validating the return. Only errors found before that point in the return will be listed in the acknowledgement record. Additional errors may exist in the return, but our system will not identify them until the return is resubmitted.

The following is a list of Business Rules associated with the validation of the return, current as of the date of this publication. The latest updates to these Business Rules can be found on our Website at www.ftb.ca.gov/efilesrd.

Rule Number	Parent Schema	Rule Text	Severity
F100-010	Form 100 Schedule Q	Form 100, APB/APE, [TaxPeriodBeginDate], or [TaxPeriodEndDate] cannot be set to a date of 12-31-9999.	Reject and Continue
F100-020		Form 100, APB/APE, [TaxPeriodEndDate] cannot be earlier than [TaxPeriodBeginDate].	Reject and Continue
F100-030		Form 100, APB [TaxPeriodBeginDate] cannot be later than the current date [Timestamp].	Reject and Continue
F100-040		Form 100, APE [TaxPeriodEndDate] cannot be more than 375 days past APB [TaxPeriod BeginDate].	Reject and Continue
F100-050		Form 100, APE [TaxPeriodEndDate] or APB [TaxPeriodBegin Date] cannot be a leap date of February 29th.	Reject and Continue
F100-060		Form 100, APB [TaxPeriodBeginDate], APE [TaxPeriodEndDate] and California corporation number [CACorporationNumber] match a previously accepted return.	Reject and Continue
F100-070		If Form 100, Question A [Dissolved], [Surrendered], [Merged], [IRC338Sale], or [QSubElection] is checked, then the [DispositionDate] must be present.	Reject and Continue
F100-080		You cannot e-file this return because you indicated your income is included in a combined report of a unitary group (Form 100, Question B [CombinedUnitaryReturn] is checked "Yes").	Reject and Continue
F100-090		Form 100, Question C Date [DateLastWatersEdge] must be prior to the filing date [Timestamp] of the return.	Reject and Continue

Rule Number	Parent Schema	Rule Text	Severity
F100-100		Form 100, Question E [BusinessActivityCode] must be a valid 6digit Principal Business Activity (PBA) code as of 1998.	Reject and Continue
F100-110		If Form 100, Question M [ApportioningSchedule] is checked "Yes", then Schedule R must be attached.	Reject and Continue
F100-120		Form 100, Question T [CaliforniaREMIC] and Form 100, Question W [CreditUnion] cannot both be checked "Yes".	Reject and Continue
F100-140	Form 100 State Adjustments	If Form 100, Line 2 [DedForeignDomesticTax] amount is present then Schedule A must be attached.	Reject and Continue
F100-150		If Form 100, Line 3 [DedTaxCorpTaxLaw] amount is present then Schedule A must be attached.	Reject and Continue
F100-160		If Form 100, Line 5 [CapitalGainsNet] amount is present then Sch D must be attached.	Reject and Continue
F100-170		If Form 100, Line 6 [DepreciationExcess] amount is present then Form 3885 must be attached.	Reject and Continue
F100-180		If Form 100, Line 10 [DeductionDividendIntercompany] amount is present then Schedule H (100) must be attached	Reject and Continue
F100-190		If Form 100, Line 11 [DeductionOtherDividends] amount is present then Schedule H (100) must be attached	Reject and Continue
F100-200		If Form 100, Line 12 [DepreciationAdditionalAllowed] amount is present then Form 3885 must be attached.	Reject and Continue
F100-210		If Form 100, Line 15 [DeductionBusinessAndInterest] is present then either Form 3805Z, Form 3807, or Form 3809 must be attached.	Reject and Continue
F100-220	CA NetIncome	If Form 100, Line 19 [NetIncomeState] amount is negative, then Line 20 [NOLCarryover] may not be significant.	Reject and Continue
F100-230		Form 100, Line 18 [NetIncomeAfterAdjusts] and Line 19 [NetIncomeState] amounts must be equal if Question M [ApportioningSchedule] is answered "No".	Reject and Continue
F100-240		If Form 100, Line 18 [NetIncomeAfterAdjusts] and Line 19 [NetIncomeState] amounts are not equal then Question M [ApportioningSchedule] must be answered "Yes" and a Schedule R must be attached.	Reject and Continue
F100-250	Taxes	If Form 100, Line 27 [AdditionalCreditsSubtotal] amount is present then Schedule P (100) or Form 3540 must be attached.	Reject and Continue
F100-260		Form 100, Line 28 [TotalCreditsCurrYr] must equal the sum of Lines 25 [CreditAmount] + Line 26 [Credit Amount] + Line 27 [AdditionalCreditsSubtotal].	Reject and Continue
F100-280		If Form 100, Line 30 [AlternativeMinimumTax] is present then Schedule P (100) must be attached.	Reject and Continue
F100-290		Form 100, Line 31 [TotalTax] must equal the sum of Line 29 [TaxMinusCredits] and Line 30 [AlternativeMinTax].	Reject and Continue

Rule Number	Parent Schema	Rule Text	Severity
F100-270	Payments	Form 100, Line 36 [TotalPayments] must equal the sums of Line 32 through Line 35 [OverpaymentPriorYear] + [AmountPaidEstimated] + [NonResOrRealEstateWithholding] + [AmountPaidWithExtension].	Reject and Continue
F100-300	Refund Or Amount Due	Form 100, Line 41 [OverpaymentRefunded] must equal the result of Line 38 [OverpaymentBeforePenaltyAndInt] minus Line 39 [OverpaymentCreditedNxtYr] and Line 40 [StateUseTax] and Line 42a [PenaltyAndInterest], if applicable.	Reject and Continue
F100-310		If Form 100, Line 42b [EstPenExceptionBorC] is checked, the Form 5806 must be attached.	Reject and Continue
F100-320		Form 100, Line 43 [BalanceDueWithReturn] must equal the sum of Line 37 [TaxMinusCreditsAndPayments], Line 39 [OverpaymentCreditedNxtYr], Line 40 [StateUseTax], Line 42a [PenaltyAndInterest], minus Line 38 [OverpaymentBeforePenaltyAndInt].	Reject and Continue
F100-340	Schedule D	If Schedule D, Line 2 [STCGLFromInstallmentSales] or Line 7 [LTCGLFromInstallmentSales] amount is present then Form 3805E must be present.	Reject and Continue
F100-350	Schedule J	If Schedule J, Line 6 amount [AddOnTaxesCreditRecaptureTotal] is present, then Form 100, Line 37 [TaxMinusCreditsAndPayments] or Line 38 [OverpaymentBeforePenaltyAndInt] attribute [SchJIndicator] must be present and equal "From Schedule J".	Reject and Continue
F100-360	Schedule A	Schedule A, Column C, Total amount [TotalTaxAmount] must equal Schedule F, Line 17 amount [Taxes].	Reject and Continue
F100-370	Schedule F	If Schedule F, Line 2 [CostOfGoodsSold] amount is present, then Schedule V must be attached.	Reject and Continue
F100-380		If Schedule F, Line 4 [Dividends] amount is present, then Schedule H must be attached.	Reject and Continue
F100-390		If Schedule F, Line 8 [CapitalGainNetIncome] amount is present then Schedule D must be attached.	Reject and Continue
F100-400		If Schedule F, Line 9 [OrdinaryGainLoss] amount is present then Schedule D-1 must be attached	Reject and Continue
F100-410		If Schedule F, Line 20 [Depreciation] amount is present then Form 3885 must be attached.	Reject and Continue
F100-420		Schedule F, Line 30 [NetIncomeBeforeCAAdj] must equal Form 100, Line 1 [NetIncome].	Reject and Continue
SCHR-010	Schedule R	If Form 100 Question M [ApportioningSchedule] is "Y" then Schedule R Line 1a [NetIncomeLossAfterAdjustments] must equal Line 18 [NetIncomeAfterAdjust] on Form 100	Reject and Continue
SCHR-020		Schedule R, Line 1c[CombinedOffsetAndNetIncomeLoss] must equal Line 1a [NetIncomeLossAfterAdjustments] + Line 1b [WatersEdgeOffset]	Reject and Continue
SCHR-030		Schedule R, Line 4 [RentalProperty] must equal Line 3, column (c) from Schedule R-3 [NetIncomeLoss]	Reject and Continue

Rule Number	Parent Schema	Rule Text	Severity
SCHR-040		Schedule R, Line 6 [SaleOfAssets] must equal Line 2 column (e) from Schedule R-4 [GrandTotalGainLoss]	Reject and Continue
SCHR-050		Schedule R, Line 35 [NetCAIncomeLoss] amount must equal Form 100 Line 19 [NetIncomeState] amount.	Reject and Continue
SCHR-060		Schedule R-1, Line 1, Column a [TotalProperty] amount must be equal to or greater than Line 1, Column b [TotalProperty] amount.	Reject and Continue
SCHR-070		Schedule R-1, Line 2, Column a [TotalPayroll] amount must be equal to or greater than Line 2, Column b [TotalPayroll]	Reject and Continue
SCHR-080		Schedule R-1, Line 3, Column a [TotalSales] amount must be equal to or greater than Line 3, Column b [TotalSales] amount.	Reject and Continue
SCHR-090		Schedule R-1, Line 5 [ApportionmentPercentage] must equal Schedule R, Side 1, Line 18a [ApportionmentPercentage] amount.	Reject and Continue
SCHP-010	Schedule P	Schedule P, Line 2L [TotalAdj] must equal the sum of Lines 2a [Depreciation] + Line 2b[AmortzCertPolutionCtrlFacilit] + Line 2c [AmortzMiningExplortnDevCosts] + Line 2d [BasisAdjustments] + Line 2e [LongTermContracts] + Line 2f [InstallmentSales] + Line 2g [TaxShelterFarmActivities] + Line 2h [PassiveActivities] + Line 2i [LossLimitations] + Line 2j [BeneficiaryAmtFromK1] + Line 2k [MerchantMarineCapConstFunds]	Reject and Continue
SCHP-020		Schedule P, Line 3f [TotalPreferenceltems] must equal the sum of Lines 3a [Depletion] + Line 3b[IntangibleDrillingCosts] + Line 3c [AcceleratedDepreciation] + Line 3d [AmortxCertPollutionCtrlFacilit] + Line 3e [CharitableContributions]	Reject and Continue
SCHP-030		Schedule P, Line 4a [PreAdjAMTI] must equal the sum of Line 1 [NetIncomeLossAfterCAAdj]+ Lines 2l [TotalAdj] + Line 3f [TotalPreferenceltems]	Reject and Continue
SCHP-040		Schedule P, Line 6 [PreAdjAMTIPlusACEAdj] must equal the sum of Lines 4b [ApprPreAdjAMTI] + Line 5f [ACEAdjustment], or must equal zero.	Reject and Continue
SCHP-050		Schedule P, Line 17 [TenativeMinimumTax] must equal the sume of Line 15 [ReducedAMTIExemption] + Line 16 [BankAndFinanicalCorpTMT].	Reject and Continue
PMT-010	CA-Payment	There is an error with the date [RequestedDate] of your Electronic Funds Withdrawal request. The date must be equal to or after the current date.	Reject and Continue
F3523-010	Form 3523	If Form 3523, Line 17b amount [ReducedRegularCredit] is present, then attribute [Section280Celection] must be present and contain the value "Section280C".	Reject and Continue
F3523-020		If Form 3523, Line 39b amount [RdcdAltIncrementalCredit] is present, then attribute [Section280Celection] must be present and contain the value "Section280C".	Reject and Continue
X0000-010	General Rules	Your State return does not match the latest published FTB Schema or is not well formed. You must contact your software provider to resolve this error.	Reject and Stop
X0000-020		Your Federal return does not match the latest published IRS Schema or is not well formed. You must contact your software provider to resolve this error.	Reject and Stop

Rule Number	Parent Schema	Rule Text	Severity
R0000-030		The California Software ID Number [SoftwareId] must be the Computerized Tax Processor ID (CTPID) of the originating Software Developer.	Reject and Continue
R0000-050		The EFIN on your return must match the EFIN on the submission manifest. You must contact your software provider to resolve this error.	Reject and Stop
R0000-060		The number of Binary Attachments and/or Referenced Documents must equal the number of Binary Attachments and/or Referenced Documents computed by FTB.	Reject and Stop
R0000-070		A federal return (XML) must be attached with every state submission except when Form 100 [TypeOfCorp] = "FASIT".	Reject and Stop
T0000-010	CA-Transmission Manifest	The "Count" of submissions in the [SubmissionDataList] does not equal the actual number of submission ZIP archives/files attached.	Reject and Stop
T0000-020		You are submitting returns with a production transmission type [TransmissionCategory] of (P), however our records indicate that you are not authorized to submit production returns.	Reject and Stop
T0000-030		Transmission Manifest not present. Unable to proceed.	Reject and Stop
T0000-040		Multiple Transmission Manifests are present. Unable to proceed.	Reject and Stop
T0000-070		The Transmission ID must match the "Transmission ID" portion of the original outer ZIP archive/file name.	Reject and Stop
T0000-080		The "ETIN" portion of your Transmission ID must match the ETIN in the Transmission Manifest.	Reject and Stop
T0000-090		The "Current Year" portion of your Transmission ID is not current.	Reject and Stop
T0000-100		The "Julian Date" portion of your Transmission ID is outside the acceptable range (cannot be more than two days prior to, or one day after the actual processing date).	Reject and Stop
T0000-110		The "Transmission ID" is not unique.	Reject and Stop
T0000-120		The ETIN in your Transmission Manifest is not recognized as an Authorized e-file Provider by FTB.	Reject and Stop
T0000-130		Not every "Submission ID" in the [SubmissionDataList] has a corresponding submission ZIP archive/file contained within this transmission.	Reject and Stop
T0000-140	General Transmission Errors	Invalid ZIP archive/file format. Unable to decompress data. Possibly corrupted.	Reject and Stop
T0000-150		Invalid directory structure. Unable to find items where they're expected to be located.	Reject and Stop
T0000-160		No attachments/submissions are present. Unable to proceed.	Reject and Stop
X0000-040	CA-Submission Manifest	Your Submission Manifest does not match the latest published FTB Schema or is not well formed. You must contact your software provider to resolve this error.	Reject and Stop
S0000-020		The Submission ID [SubmissionID] must match the "Submission ID" portion of the original outer ZIP archive/file name.	Reject and Stop
X0000-030		Your Transmission Manifest does not match the latest published FTB Schema or is not well formed. You must contact your software provider to resolve this error.	Reject and Stop

Rule Number	Parent Schema	Rule Text	Severity
S0000-040		The "EFIN" portion of your Submission ID must match the EFIN in the Submission Manifest.	Reject and Stop
S0000-050		The "Current Year" portion of your Submission ID is not current.	Reject and Stop
S0000-060		The "Julian Date" portion of your Submission ID is outside the acceptable range (cannot be more than two days prior to, or one day after the actual processing date).	Reject and Stop
S0000-070		Your Submission ID is not unique.	Reject and Stop
S0000-080		The EFIN in your Submission Manifest is not recognized as an Authorized e-file Provider by FTB.	Reject and Stop
S0000-090		The Tax Year the submission applies to is either incorrectly identified or not supported (currently, only '2005').	Reject and Stop
S0000-100	General Submission Errors	Invalid ZIP archive/file format. Unable to decompress data. Possibly corrupted.	Reject and Stop
S0000-110		Invalid directory structure. Unable to find items where they're expected to be located.	Reject and Stop
S0000-120		Submission Manifest not present. Unable to proceed.	Reject and Stop
S0000-130		Multiple Submission Manifests are present. Unable to proceed.	Reject and Stop
S0000-140		A State submission is not present. Unable to proceed.	Reject and Stop
S0000-150		Multiple State submissions are present. Only one State submission XML Data is allowed in each Submission ZIP Archive. Unable to proceed.	Reject and Stop
S0000-170		Multiple Federal submissions are present. Only one Federal submission XML Data is allowed in each Submission ZIP Archive. Unable to proceed.	Reject and Stop

6.7 Entity Entry Instructions

Use these guidelines for entering name and address information for California Business e-file returns. In some instances, our guidelines differ from those used by the IRS.

General Instructions

- Do not use punctuation or symbols, unless specifically allowed.
Note: The only symbols allowed in the entity portion of the return are a slash and a hyphen (dash). If a fraction is part of the street address, enter a forward slash (/).

Corporation Name Control Field

- Always use the word “**AND**” for the ampersand (&) symbol
- Never use the word “**THE**” when **PRECEDING** the Corporation or Partnership.
- Never space when a space, punctuation, symbols, or special characters are shown.
- Corporation Control [Header][NameControl] consists of the first FOUR (4) characters of the Corporation Name. For example:

Example: 10 Eleven Inc. **Key:** 10EL

Example: Ten Eleven Inc. **Key:** TENE

Example: The Bunny Patch, Inc. **Key:** BUNN

Example: Joe The Baker **Key:** JOET

Example: TJ's **Key:** TJS

Example: M & V Enterprises, Inc. **Key:** MAND

Name Fields

- Never include spaces in the following fields:
 - Name Control [NameControl]
 - Corporation Name [CorporationName]

Address Fields

- Use Standard Abbreviations, as shown in Section 6.8, for the suffix of the street name.
- Enter "PMB" followed by the box number in the [InCareOfAddress] field if the taxpayer has a Personal Mail Box. If the [InCareOfAddress] Address field has other information, enter the PMB at the end of the Street Address field. Never truncate PMB information.
- Enter the suite number in the [StreetAddress] field or [InCareOfAddress] field. Include the identifier (Suite, Ste.).
- When entering supplemental information, such as "Care of" name or business name, in the [InCareOfAddress] field, omit the words “c/o” and “ATTN:
- Use the standard two-digit abbreviation for the state or U.S. possession in the [State] field (Refer to Section 6.9).
- Apply standard abbreviations if the address exceeds the allowable length.

Foreign Addresses

- Use the [CA-ForeignAddress] type for foreign addresses.
- Use specific foreign address rules:
 - For Hong Kong, enter "Hong Kong" in the City field and "China" in the Country field.
 - For Singapore, enter "Singapore" in both the City and Country fields.
 - For Baja California, enter "Mexico" in the Country field.
 - For Canada, see section 6.9 for acceptable Canadian province abbreviations. Enter "Canada" in the [Country] field, followed by the province abbreviation in the [ProvinceOrState].)

6.8 Standard Abbreviations

Use the following abbreviations for the singular or plural form of these words.

Name	ABBR	Name	ABBR	Name	ABBR
Air Force Base	AFB	Fort	FT	Point	PT
America(n)	AMER	Freeway	FWY	Post Office	PO
And/&	/	Garden	GDN	Presidio	PRES
Annex	ANX	Gateway	GTWY	Private Mail Box	PMB
Apartment/Apartamento	APT	Grove	GRV	Ranch/Rancho	RNCH
Associates/Association	ASSO	Headquarters	HQ	River	RIV
Avenue/Avenida	AV	Heights	HTS	Road	RD
Bank	BK	Highland	HGLD	Room	RM
Battalion	BTN	Highway	HWY	Rural Route	RR
Battery	BTRY	Hospital	HOSP	Saint/Sainte	ST
Beach	BCH	Hotel	HTL	San/Santo	SN
Boulevard	BL	Incorporated	INC	School	SCH
Box	BX	Industry	IND	Service	SERV
Branch	BR	International	INTL	South *	S
Broadway	BRDW	Island/Isle	IS	Southeast *	SE
Building	BLDG	Junction	JCT	Southwest *	SW
California	CALIF	Lake	LK	Space	SP
Caminita	CMNT	Lane	LN	Space Flight	SFC
Caminito	CMNT	Lodge	LDG	Spring	SPG
Camino	CMNO	Loop	LP	Squadron	SQD
Canyon	CYN	Lower	LWR	Square	SQ
Causeway	CSWY	Management	MGMT	Station	STA
Center	CTR	Manor	MNR	Street	ST
Central	CTL	Martin Luther	M L	Suite	STE
Circle	CIR	King (JR)	KING	Terminal	TERM
City	CY	Medical	MED	Terrace	TER
Coast	CST	Memorial	MEM	Track	TRAK
College	CLG	Mission	MSN	Trail	TRL
Community	COMM	Mobile	MBL	Trailer	TRLR
Commonwealth	CMNW	Motel	MTL	Trust	TR
Company	CO	Mount	MT	Unit/Union	UN
Convalescent	CONV	Mountain	MTN	University	UNIV
Corporation	CORP	National	NAT	Upper	UPR
Country	CNTR	Naval	NAV	Valley	VLY
County	CNTY	Naval Air Base	NAB	Verdes	VRD
Court	CT	Naval Air Station	NAS	View	VW
Crossing	XING	North *	N	Villa/Ville	VL
Department	DEPT	Northeast *	NE	Village	VLG
Division/Divide	DV	Northwest *	NW	Vista	VIS
Drive	DR	Number/#	NO	Walk	WK
East *	E	Pacific	PAC	Walkway	WKWY
Estate	EST	Park	PK	Way	WY
Expressway	EXPY	Parkway	PKY	West *	W
Flat	FLT	Place	PL		
Floor	FL	Plaza	PLZ		

6.9 Standard State Abbreviations and ZIP Code Ranges

<u>State</u>	<u>ABBR</u>	<u>ZIP Code</u>	<u>State</u>	<u>ABBR</u>	<u>ZIP Code</u>
Alabama	AL	350-359	Montana	MT	590-599
Alaska	AK	995-999	Nebraska	NE	680-693
Arizona	AZ	850-865	Nevada	NV	889-898
Arkansas	AR	716-729	New Hampshire	NE	030-038
California	CA	900-961	New Jersey	NJ	070-089
Colorado	CO	800-816	New Mexico	NM	870-884
Connecticut	CT	060-069	New York	NY	004-149
Delaware	DE	197-199			06390
District of Columbia	DC	200-205	North Carolina	NC	270-289
Florida	FL	320-349	North Dakota	ND	580-588
Georgia	GA	300-319	Ohio	OH	430-459
		39901	Oklahoma	OK	730-749
Hawaii	HI	967-968	Oregon	OR	970-979
Idaho	ID	832-838	Pennsylvania	PA	150-196
Illinois	IL	600-629	Rhode Island	RI	028-029
Indiana	IN	460-479	South Carolina	SC	290-299
Iowa	IA	500-528	South Dakota	SD	570-577
Kansas	KS	660-679	Tennessee	TN	370-385
Kentucky	KY	400-427	Texas	TX	733, 73949
Louisiana	LA	700-714			750-799
Maine	ME	039-049	Utah	UT	885
Maryland	MD	206-219	Vermont	VT	840-847
Massachusetts	MA	010-027, 055	Virginia	VA	050-059
Michigan	MI	480-499	Washington	WA	200-246
Minnesota	MN	550-567	West Virginia	WV	980-994
Mississippi	MS	386-397	Wisconsin	WI	247-268
Missouri	MO	630-658	Wyoming	WY	530-549
					820-831

Military Addresses Overseas (APO or FPO)

<u>Region</u>	<u>ABBR</u>	<u>ZIP Code</u>
Europe, Middle East, Africa, and Canada	AA	34000-34099
Americas (other than Canada)	AE	09000-09999
Pacific	AP	96200-96699 & 98700

United States Possessions Abbreviations

<u>Region</u>	<u>ABBR</u>	<u>ZIP Code</u>
American Samoa	AS	96799
Federated States of Micronesia	FM	96941-96944
Guam	GU	969
Marshall Islands	MH	96960, 96970
Northern Mariana Is.	MP	96950-96952
Palau	PW	96940
Puerto Rico	PR	006-007, 009
Virgin Islands	VI	008

Canadian Province Abbreviations

Alberta	AB	Newfoundland	NF	Ontario	ON	Yukon Territories	YT
British Columbia	BC	Northwest Territories	NT	Prince Edward Island	PE		
Manitoba	MB	Nova Scotia	NS	Quebec	PQ		
New Brunswick	NB	Nunavat	NU	Saskatchewan	SK		

Section 7 Payment Options

Electronic Funds Withdrawal (EFW)

Businesses may elect to have their current year balance due paid by EFW. Our e-file program also provides the ability to send a schedule of EFW requests for estimated tax payments as part of the e-file return transmission. Businesses authorize the EFW by signing form FTB 8453-C. The EFW request(s) and banking information are transmitted with the e-file return. The entries for the dates and amounts of the EFWs are contained in the e-file return.

Note: Corporations required to remit payments by Electronic Funds Transfer, may use EFW and be considered in compliance with that requirement.

Electronic Funds Transfer

If a corporation is enrolled in FTB's EFT program, they may elect to pay their current year balance due through that system. For more information on FTB's Electronic Funds Transfer Program, go to www.ftb.ca.gov and search for **EFT**.

Paper Check (FTB Form 3586)

If a business pays by paper check, you must furnish them with a completed form FTB 3586, *Voucher for Corp e-filed Returns*. Provide this form to the business after the return has been accepted. The Corporation Number, FEIN, name, and address information on form FTB 3586 must be the same information that was electronically transmitted and match the information printed on the paper copy of the business's tax return (Form 100). Erroneous information may cause us to misapply the payment.

Instruct businesses that want to pay a different amount from the amount printed on form FTB 3586, to line through the pre-printed amount and write in the amount they are paying.

Note: Corporations that meet certain requirements must remit all of their payments through EFT rather than by paper checks or money orders to avoid the EFT penalty. Corporations that remit an estimated tax payment or extension payment in excess of \$20,000 or that have a total tax liability in excess of \$80,000 must remit all of their payments through EFT. The Franchise Tax Board (FTB) will notify corporations that are subject to this requirement.

Those that do not meet these requirements and wish to participate on a voluntary basis may do so. If the corporation is paying through EFT, Do Not Send The Payment Voucher (FTB 3586). For corporations not required to remit their payments through EFT, using direct deposit or electronic funds withdrawal is voluntary and applies only to the return you are filing at this time. If you want the corporation's refund directly deposited or payment withdrawn electronically from the corporate bank account, you must complete Parts II and IV before transmitting the return.

We will not honor requests completed after transmission of the return. To cancel an electronic funds withdrawal, you must call the FTB at (916) 845-0353 at least two working days before the date of the withdrawal.

Instructions for Form FTB 3586

Voucher for Corporation Electronically Filed (e-filed) Returns

General Information

Use form FTB 3586, Voucher for Corp e-filed Returns, to pay the tax only if the corporation:

- Files its tax return electronically,
- Has a balance due,
- Remits payment with a check or money order, and
- Is not required to remit payment through EFT.

Private Mailbox (PMB) Number

If the corporation leases a private mailbox (PMB) from a private business, rather than a PO box from the United States Postal Service, include the box number in the field labeled "PMB no." in the address area.

Electronic Funds Transfer (EFT)

Corporations that meet certain requirements must remit all of their payments through EFT rather than by paper checks or money orders to avoid the EFT penalty.

Corporations that remit an estimated tax payment or extension payment in excess of \$20,000 or that have a total tax liability in excess of \$80,000 must remit all of their payments through EFT. The Franchise Tax Board (FTB) will notify corporations that are subject to this requirement. Those that do not meet these requirements and wish to participate on a voluntary basis may do so.

If the corporation is paying through EFT, **Do Not Send The Payment Voucher**. For more information, go to our Website at www.ftb.ca.gov, call (916) 845-4025, or get FTB Pub. 3817, Electronic Funds Transfer Program Information Guide.

General Instructions

Is form FTB 3586 preprinted with the corporation's information?

Yes. Go to number 1. **No.** Go to number 2.

1. Verify that the following information is correct before writing the check or money order:

- Corporation's name;
- Address;
- California corporation number;
- Federal employer identification number; and
- Amount of payment.

If a change to the information is needed, use a black or blue ink pen to draw a line through the incorrect information and clearly print the new information. Scanning machines may not be able to read other colors of ink or pencil. Then, go to number 3.

2. If there is a balance due, complete the voucher at the bottom of this page. Print the corporation's name, address, California corporation number, federal employer identification number, and amount of payment in the space provided. Print all names and words in **CAPITAL LETTERS**. Use a black or blue ink pen. Scanning machines may not be able to read other colors of ink or pencil.

Verify that the following information is complete:

- Corporation's name;
- Address;
- California corporation number;
- Federal employer identification number; and
- Amount of payment.

The information on form FTB 3586 should match the information that was electronically transmitted to the Franchise Tax Board and the information printed on the paper copy of the corporation's 2005 Form 100.

3. Make the check or money order payable to "Franchise Tax Board." Write the corporation number and "2005 Form 100" on the check or money order.

Note: All checks or money orders must be payable in US dollars and drawn against a US financial institution.

4. Detach the payment voucher from the bottom of this page, only if an amount is owed. **Enclose, but do not staple, the payment with the voucher and mail to:**

FRANCHISE TAX BOARD
PO BOX 942857
SACRAMENTO CA 94257-0531

Note: Do not send a paper copy of the tax return to the FTB. Keep it for the corporation's records.

✂ DETACH HERE _____ IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM _____ DETACH HERE ✂

(Calendar year corporations — Due March 15, 2006)

(Fiscal year filers — see instructions)

TAXABLE YEAR _____

CALIFORNIA FORM _____

2005 Voucher for Corp e-filed Returns

3586 (e-file)

For calendar year 2005 or fiscal year beginning month _____ day _____ year 2005, and ending month _____ day _____ year _____.

California corporation number _____	Federal employer identification number _____	Amount of payment _____
-------------------------------------	--	-------------------------

Corporation name _____

Address _____

PMB no. _____

Entity will file.

☐ Form 100

City _____

State _____

ZIP Code _____

Contact telephone number _____

() _____

IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM
Do not send copy of return with payment voucher.

When to Make Your Payment

If there is a balance due on the corporation's 2005 return, send form FTB 3586 with the payment for the full amount to FTB.

Payment of Tax Due Dates:

To avoid late payment of penalties and interest, 100% of the tax liability must be paid by the following due dates:

Form 100

Calendar Year Filers	March 15, 2006
Fiscal Year Filers	15th day of the 3rd month following the close of the taxable year.

Form 100 for farmers' cooperative

Calendar Year Filers	September 15, 2006
Fiscal Year Filers	15th day of the 9th month following the close of the taxable year.

Penalties and Interest

- If the corporation fails to pay its total tax liability by the original due date, a late payment penalty plus interest will be added to the tax due.
- If the corporation does not file its CA tax return by the extended due date, or the corporation's powers, rights, and privileges have been suspended or forfeited by the FTB or the California SOS, as of the original due date, the automatic extension will not apply and a delinquency penalty plus interest will be assessed from the original due date of the CA tax return.
- If the corporation is required to remit all of its payments through EFT and pays by another method, a 10% noncompliance penalty will be assessed.

Section 8 Exhibits

Exhibit 1-XML Schema

```
<?xml version="1.0" encoding="UTF-8" ?>
- <!--
Sample XML file generated by XMLSpy v2005 rel. 3 U (http://www.altova.com)
-->
- <CA-Return xmlns="http://www.ftb.ca.gov/efile" xmlns:irs="http://www.irs.gov/efile"
  xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
  xsi:SchemaLocation="http://www.ftb.ca.gov/efile
  ../../../../BusinessEntities/CAForm100/CA-Return100.xsd" returnVersion="2005v2.0">
- <CA-ReturnHeader binaryAttachmentCount="1">
  <ReturnId>12345620041259876543</ReturnId>
  <Timestamp>2005-08-26T10:36:00Z</Timestamp>
  <TaxPeriodEndDate>2005-08-26</TaxPeriodEndDate>
- <SpecialProcessing>
  <Disaster>true</Disaster>
  <DisasterExplanation>ABCDEFGHJKLMNOPQRSZ</DisasterExplanation>
</SpecialProcessing>
  <ISPNumber>123456</ISPNumber>
- <PreparerFirm>
  <FEIN>987654321</FEIN>
- <PreparerFirmBusinessName>

    <irs:BusinessNameLine1>ABCDEFGHJKLMNOPQRSTUVWXYZABCDEFGH
    HIJKLMNOPQRST0000</irs:BusinessNameLine1>

    <irs:BusinessNameLine2>ABCDEFGHJKLMNOPQRSTUVWXYZABCDEFGH
    HIJKLMNOPQRST0000</irs:BusinessNameLine2>
  </PreparerFirmBusinessName>
- <PreparerFirmUSAddress>

    <irs:AddressLine1>ABCDEFGHJKLMNOPQRSTUVWXYZ000012345</irs:
    :AddressLine1>

    <irs:AddressLine2>ABCDEFGHJKLMNOPQRSTUVWXYZ000012345</irs:
    :AddressLine2>
    <irs:City>ABCDEFGHJKLMNOPQRSTUZ</irs:City>
    <irs:State>CA</irs:State>
    <irs:ZIPCode>987654321</irs:ZIPCode>
  </PreparerFirmUSAddress>
</PreparerFirm>
  <SoftwareId>00000003</SoftwareId>
  <SoftwareVersion>ABCDEFGHJKLMNOPQRSTUVWXYZ0000</SoftwareVersion>
  <MultipleSoftwarePackagesUsed>true</MultipleSoftwarePackagesUsed>
```


Exhibit 2-Referenced Attachment List

Form	Line #	Element	Reference Name
100	8	OtherAdditions	ItemizedOtherIncomeSchedule
100	14	Contributions	CA-ContributionsWorksheet
100	16	DeductionOther	ItemizedOtherDeductionsSchedule
100	34	NonResOrRealEstateWithholding	CA-NonResOrRealEstateWHSchedule
Schedule F	5b	OtherInterest	CA-OtherInterestSchedule
Schedule F	10	OtherIncomeLoss	ItemizedOtherIncomeLossSchedule
Schedule F	12	CompensationOfOfficers	CA-CompensationOfOfficersSchedule
Schedule F	19	Contributions	CA-CharitableContributionsSchedule
Schedule F	22	Depletion	CA-DepletionSchedule
Schedule F	27	OtherDeductions	OtherDeductionsSchedule
Schedule F	28	Org23701Deduction	CA-PoliticalHOADeductExplanation
Schedule V	4a	AdditionalSection263ACosts	CA-AdditionalSection263ACostsSchedule
Schedule V	4b	OtherCosts	ItemizedOtherCostsSchedule
Schedule V	7(2)	InventoryDeterminationChange	CA-InventoryDeterminationExplanation
Schedule L	5b & 5d	OtherCurrentAssets	ItemizedOtherAssetsSchedule
Schedule L	6b & 6d	LoansToStockholders	CA-StockholdersOfficersLoanSchedule
Schedule L	8b & 8d	OtherInvestments	ItemizedOtherInvestmentsSchedule
Schedule L	13b & 13d	OtherAssets	ItemizedOtherAssetsSchedule
Schedule L	17b & 17d	OtherCurrentLiabilities	ItemizedOtherCurrentLiabilitiesSchedule
Schedule L	22b & 22d	PaidInOrCapitalSurplus	CA-CapitalSurplusReconciliation
Schedule L	23b & 23d	RetainedEarningsAppr	CA-RetainedEarningsSchedule
Schedule L	25b & 25d	AdjToStockholdersEquity	AdjustmentsToShareholdersEquitySchedule
Schedule M-1	4	TaxableIncomeNotOnBooks	ItemizedIncomeNotRecoredOnBooksSchedule

Schedule M-1	5a	DepreciationExpense	ItemizedExpensesRecordedOnBooksSchedule
Schedule M-1	5b	StateTaxesExpense	ItemizedExpensesRecordedOnBooksSchedule
Schedule M-1	5c	TravelEntertainmentExpense	ItemizedExpensesRecordedOnBooksSchedule
Schedule M-2	3	TotalOtherIncreases	ItemizedOtherIncreasesSchedule
Schedule M-2	6	TotalOtherDecreases	ItemizedOtherDecreasesSchedule
Schedule R	3	Interest	CA-InterestSchedule
Schedule R	5	Royalties	CA-RoyaltiesSchedule
Schedule R	7	SaleOfPartnershipLLC	CA-SaleOfPartnershipLLCSchedule
Schedule R	8	Miscellaneous	CA-MiscIncomeLossSchedule
Schedule R	11	SeparateTradeOrBusiness	CA-SupplementalScheduleR
Schedule R	21	Royalties	CA-AllocableRoyaltiesSchedule
Schedule R	23	SaleOfPartnershipLLC	CA-AllocableSaleOfPartnershipLLCSchedule
Schedule R	24	Miscellaneous	CA-AllocableMiscIncomeLossSchedule
Schedule R	29	SeparateTradeOrBusiness	CA-SupplementalScheduleR
Schedule R-1	1f, columns a+ b	OtherTangibleAssets	ItemizedOtherAssetsSchedule
Form 3523	17a	RegularCredit	CA-CreditReductionSchedule
Form 3523	39a	AlternateIncrementalCredit	CA-CreditReductionSchedule

Exhibit 3-Credit Names/Acronyms

Credit names, Acronyms, and Code Number List

*PIT = Personal Income Tax

*CT = Corporation Tax

<u>Credit Name</u>	<u>Acronym</u>	<u>Code</u>	<u>PIT*</u>	<u>CT*</u>
Child Adoption	CHILD ADOPT	197	X	
Child and Dependent Care Expenses	NONE	NONE	X	
Community Development Financial Institution Deposits	CDFI DEPOSIT	209	X	X
Dependent Parent	DEP PARENT	173	X	
Disabled Access for Eligible Small Businesses	DSABL ACCESS	205	X	X
Donated Agricultural Products Transportation	DONATE AGTRN	204	X	X
Employer Child Care Contribution	CHLDCARE	190	X	X
	CTB			
Employer Child Care Program	CHLDCARE PRG	189	X	X
Enhanced Oil Recovery	ENHNC OILREC	203	X	X
Enterprise Zone Employee	E/Z EMPL	169	X	
Enterprise Zone Hiring & Sales or Use Tax	E/Z HIRE/USE	176	X	X
Farmworker Housing:				
New Construction/Rehabilitation	F/W HS CONST	207	X	X
New Construction/Rehabilitation Loans	F/W HS LOAN	208		X
Joint Custody Head of Household	JT CSTDY HOH	170	X	
Joint Strike Fighter:				
Joint Strike Fighter Property Costs	JSFPROPERTY	216	X	X
Joint Strike Fighter Wages	JSFWAGE	215	X	X
Local Agency Military Base Recovery Area (LAMBRA)				
Hiring & Sales or Use Tax	LAMBRA HR/US	198	X	X
Long-Term Care	LONGTERM	214	X	
Low-Income Housing	LOW-INC HOUS	172	X	X
Manufacturing Enhancement Area (MEA) Hiring	MEA HIRE	211	X	X
Natural Heritage Preservation Tax	HERITAGE	213	X	X
Nonrefundable Renter's Credit	NONE	NONE	X	
Other State Tax	OTHER STATE	187	X	
Prior Year Alternative Minimum Tax	PRIOR YR AMT	188	X	X
Prison Inmate Labor	INMATE LABOR	162	X	X
Research	RESEARCH	183	X	X
Rice Straw	RICE STRAW	206	X	X
Senior Head of Household	SR HOH	163	X	
Solar Energy System	SOLAR ENERGY	217	X	X
Targeted Tax Area (TTA) Hiring & Sales or Use Tax	TTA HIRE/USE	210	X	X

Please Note: Teacher Retention (Code 212) – Suspended for tax years 2004 and 2005.
See "Repealed Credits with Carryover Provisions" list on the following page.

Repealed Credits with Carryover Provisions

*PIT = Personal Income Tax

*CT = Corporation Tax

<u>Credit Name</u>	<u>Acronym</u>	<u>Code</u>	<u>PIT*</u>	<u>CT*</u>
Agricultural Products	AGRI PRODUCT	175	X	X
Commercial Solar Electric System	COMSLR EL CO	196	X	X
Commercial Solar Energy Carryover	COM SLR NRG	181	X	X
Contribution of Computer Software	CTB COMPSOFT	202		X
Employee Ridesharing:				
Employee Vanpool Program	R/S EMPLR VN	194	X	
Employer Ridesharing:				
Large Employer Program	R/S LG EMPLR	191	X	X
Small Employer Program	R/S SM EMPLR	192	X	X
Employer Subsidized Public Transit Passes	R/S TRANSIT	193	X	X
Energy Conservation	NRG CSRV CO	182	X	X
Low-Emission Vehicles	LOW-EMS VHCL	160	X	X
Los Angeles Revitalization Zone (LARZ) Hiring & Sales or Use Tax	LARZ HRE/USE	159	X	X
Manufacturers' Investment	MFG INVSTMNT	199	X	X
Orphan Drug	ORPHN DRG CO	185	X	X
Political Contributions	POLTCL CTB	184	X	
Recycling Equipment	RCYCL EQUIP	174	X	X
Residential Rental & Farm Sales	RES RNT/FARM	186	X	
Ridesharing	R/S CO	171	X	X
Salmon & Steelhead Trout Habitat Restoration	SALMON/TROUT	200	X	X
Solar Energy	SLR NRG CO	180	X	X
Solar Pump	SLR PUMP CO	179	X	X
Technological Property Contribution	TECHPROP CTB	201		X
Water Conservation	WATRCRV CO	178	X	
Young Infant	YNG INFNT CO	161	X	

Exhibit 4-Principal Business Activity (PBA) Codes

NAICS-BASED PBA	PBA DESCRIPTION	SIC-BASED	SIC-BASED	SIC-BASED	SIC-BASED	SIC-BASED	SIC-BASED
111100	Oilseed & Grain Farming	0110	0113	0120			
111210	Vegetable & Melon Farming (inclu	0110	0113	0120			
111300	Fruit & Tree Nut Farming	0170					
111400	Greenhouse, Nursery, & Floricult	0180	0185				
111900	Other Crop Farming (including tob	0130	0160	0300	0400		
112111	Beef Cattle Ranching & Farming	0212					
112112	Cattle Feedlots	0211					
112120	Dairy Cattle & Milk Production	0240					
112210	Hog & Pig Farming	0215	0216	0230			
112300	Poultry & Egg Production	0250					
112400	Sheep & Goat Farming	0260					
112510	Animal Aquaculture (including sh	0280					
112900	Other Animal Production	0270					
113110	Timber Tract Operations	0800					
113210	Forest Nurseries & Gathering of F	0290					
113310	Logging	0800					
114110	Fishing	0930	2246				
114210	Hunting & Trapping	0970	2279	2469			
115110	Support Activities for Crop Produc	0600	0790	1933	2113		
115210	Support Activities for Animal Prod	0750	0753	0754	0755	1974	1990
115310	Support Activities For Forestry	2238					
211110	Oil & Gas Extraction	1300	1330	1380	1552		
212110	Coal Mining	1150	1200	1537			
212200	Metal Ore Mining	1000	1010	1040	1070	1098	1511
212310	Stone Mining & Quarrying	1400	1719				
212320	Sand, Gravel, Clay, & Ceramic &	1430					
212390	Other Nonmetallic Mineral Minin	1498					
213110	Support Activities for Mining	1000	1010	1040	1070	1098	1511
221100	Electric Power Generation, Trans	3523	4900	4910	4930	6692	
221210	Natural Gas Distribution	4900	4920	4930	6692		
221300	Water, Sewage & Other Systems	4990					
233110	Land Subdivision & Land Develop	5710	6550	6552			
233200	Residential Building Construction	0018	0034	1510	1531		
233300	Nonresidential Building Construct	0018	0059	1510	1531		
234100	Highway, Street, Bridge, & Tunne	0075	1600	1611	1620	3889	
234900	Other Heavy Construction	1620	3889				
235110	Plumbing, Heating, & Air-Conditio	0040	1711	0232			
235210	Painting & Wall Covering Contrac	0257	1721				
235310	Electrical Contractors	0273	1731				
235400	Masonry, Drywall, Insulation, & T	0299	1740				
235500	Carpentry & Floor Contractors	0414	1750	1760			
235610	Roofing, Siding, & Sheet Metal Co	0430	1761				

235710	Concrete Contractors	0455	1771				
235810	Water Well Drilling Contractors	0471	1781				
235900	Other Special Trade Contractors	0885	1790	1798			
311110	Animal Food Mfg	2040					
311200	Grain & Oilseed Milling	2040					
311300	Sugar & Confectionery Product Mf	2060					
311400	Fruit & Vegetable Preserving & Sp	2030					
311500	Dairy Product Mfg	2020					
311610	Animal Slaughtering and Processi	2010					
311710	Seafood Product Preparation & Pa	0638	2000	2096			
311800	Bakeries & Tortilla Mfg	2050					
311900	Other Food Mfg (including coffee,	0638	2000	2096			
312110	Soft Drink & Ice Mfg	2089					
312120	Breweries	2081	2088				
312130	Wineries	2081	2088				
312140	Distilleries	2081	2088				
312200	Tobacco Manufacturing	2100					
313000	Textile Mills	0653	2200	2228	2250		
314000	Textile Product Mills	2298					
315100	Apparel Knitting Mills	0679	2300				
315210	Cut & Sew Apparel Contractors	0679	2300				
315220	Men's & Boys' Cut & Sew Apparel	2315					
315230	Women's & Girls' Cut & Sew Appa	2345					
315290	Other Cut & Sew Apparel Mfg	2390					
315990	Apparel Accessories & Other Appa	2388					
316110	Leather & Hide Tanning & Finish	0695	3100				
316210	Footwear Mfg (including rubber &	3140					
316990	Other Leather & Allied Product Mf	3198					
321110	Sawmills & Wood Preservation	2400	2415				
321210	Veneer, Plywood, & Engineered	2400	2430				
321900	Other Wood Product Mfg	0836	2400	2498			
322100	Pulp, Paper, & Paperboard Mills	0877	2625	2699			
322200	Converted Paper Product Mfg	0877	2625	2699			
323100	Printing & Related Support Activit	0851	2700	2799			
324110	Petroleum Refineries (including i	2910					
324120	Asphalt Paving, Roofing, & Satur	2910					
324190	Other Petroleum & Coal Products	2998					
325100	Basic Chemical Mfg	0893	2800	2869			
325200	Resin, Synthetic Rubber, & Artific	2815					
325300	Pesticide, Fertilizer, & Other Agri	2898					
325410	Pharmaceutical & Medicine Mfg	2830					
325500	Paint, Coating, & Adhesive Mfg	2850					
325600	Soap, Cleaning Compound, & Toil	2840					
325900	Other Chemical Product & Prepar	2898					
326100	Plastics Product Mfg	1016	3000	3050	3070		
326200	Rubber Product Mfg	1016	3000	3050	3070		
327100	Clay Product & Refractory Mfg	1032	3200				
327210	Glass & Glass Product Mfg	3225					

327300	Cement & Concrete Product Mfg	3240					
327400	Lime & Gypsum Product Mfg	3270					
327900	Other Nonmetallic Mineral Produc	3298					
331110	Iron & Steel Mills & Ferroalloy Mf	3370					
331200	Steel Product Mfg from Purchased	3370					
331310	Alumina & Aluminum Production	3370					
331400	Nonferrous Metal (except Aluminu	3380					
331500	Foundries	1057	3300				
332110	Forging & Stamping	3400	3460				
332210	Cutlery & Handtool Mfg	1073	3400	3428			
332300	Architectural & Structural Metals	3400	3440				
332400	Boiler, Tank, & Shipping Contain	1073	3400	3410			
332510	Hardware Mfg	1073	3400				
332610	Spring & Wire Product Mfg	3400	3490				
332700	Machine Shops; Turned Product;	3400					
332810	Coating, Engraving, Heat Treating	3400	3470				
332900	Other Fabricated Metal Product Mf	3400	3430	3490	3480		
333100	Agriculture, Construction, & Mini	1099	3500	3520	3530		
333200	Industrial Machinery Mfg	3550					
333310	Commercial & Service Industry Ma	3598					
333410	Ventilation, Heating, Air-Conditio	3430					
333510	Metalworking Machinery Mfg	3540					
333610	Engine, Turbine & Power Transm	1099	3500	3520	3530		
333900	Other General Purpose Machinery	3560					
334110	Computer & Peripheral Equipment	3570					
334200	Communications Equipment Mfg	3665					
334310	Audio & Video Equipment Mfg	3665					
334410	Semiconductor & Other Electronic	3670	3560				
334500	Navigational, Measuring, Electrom	1339	3815	3845	3860		
334610	Manufacturing & Reproducing Ma	3665					
335100	Electric Lighting Equipment Mfg	3630					
335200	Household Appliance Mfg	3630					
335310	Electrical Equipment Mfg	1115	3600				
335900	Other Electrical Equipment & Co	3698					
336100	Motor Vehicle Mfg	1313	3700	3710			
336210	Motor Vehicle Body & Trailer Mfg	1313	3700	3710			
336300	Motor Vehicle Parts Mfg	1313	3700	3710			
336410	Aerospace Product & Parts Mfg	3725					
336510	Railroad Rolling Stock Mfg	1313	3700	3798			
336610	Ship & Boat Building	3730					
336990	Other Transportation Equipment	1313	3700	3798			
337000	Furniture & Related Product Manu	0810	2500				
339110	Medical Equipment & Supplies Mf	1883	3970	3998			
339900	Other Miscellaneous Manufacturi	1883	3970	3998			
421100	Motor Vehicle & Motor Vehicle Pa	5010					
421200	Furniture & Home Furnishing Wh	5020					
421300	Lumber & Other Construction Mat	5030					
421400	Professional & Commercial Equip	5040					

421500	Metal & Mineral (except Petroleum	5050					
421600	Electrical Goods Wholesalers	5060					
421700	Hardware, & Plumbing & Heating	5070					
421800	Machinery, Equipment, & Supplie	5008	5083	5089			
421910	Sporting & Recreational Goods &	5098					
421920	Toy & Hobby Goods & Supplies W	5098					
421930	Recyclable Material Wholesalers	5098					
421940	Jewelry, Watch, Precious Stone,	5098					
421990	Other Miscellaneous Durable Goo	2618	2634	5000	5001	5002	
422100	Paper & Paper Product Wholesale	5110					
422210	Drugs & Druggists' Sundries Whol	5129					
422300	Apparel, Piece Goods, & Notions	5130					
422400	Grocery & Related Product Wholes	5140	5147				
422500	Farm Product Raw Material Whole	5150					
422600	Chemical & Allied Products Whol	5160					
422700	Petroleum & Petroleum Products	5170					
422800	Beer, Wine, & Distilled Alcoholic	5180					
422910	Farm Supplies Wholesalers	5190					
422920	Book, Periodical, & Newspaper W	5190					
422930	Flower, Nursery Stock, & Florists'	5190					
422940	Tobacco & Tobacco Product Whole	5190					
422950	Paint, Varnish, & Supplies Whole	5190					
422990	Other Miscellaneous Nondurable	2659	2675	5100	5101	5102	
441110	New Car Dealers	3319	5500	5511	5515		
441120	Used Car Dealers	3335	5500	5515	5521		
441210	Recreational Vehicle Dealers	3517	5561				
441221	Motorcycle Dealers	3517	5571				
441222	Boat Dealers	4812	5551				
441229	All Other Motor Vehicle Dealers	5598	5599				
441300	Automotive Parts, Accessories, &	3533	5531				
442110	Furniture Stores	5700	5712				
442210	Floor Covering Stores	5700	5713	5714	5719		
442291	Window Treatment Stores	5700	5719				
442299	All Other Home Furnishings Store	4317	5719				
443111	Household Appliance Stores	4119	5722				
443112	Radio, Television, & Other Electro	3996	5732				
443120	Computer & Software Stores	3988	5734				
443130	Camera & Photographic Supplies	4853	5946				
444110	Home Centers	5211					
444120	Paint & Wallpaper Stores	4432	5231				
444130	Hardware Stores	4457	5231	5251			
444190	Other Building Material Dealers	4416	5200	5220			
444200	Lawn & Garden Equipment & Sup	4473	5261	5265			
445110	Supermarkets and Other Grocery	3210	3236	5400	5410	5411	5451
445120	Convenience Stores	3210	3236	5400	5410	5411	5451
445210	Meat Markets		3236	5400	5420		
445220	Fish & Seafood Markets		3236	5400	5420		
445230	Fruit & Vegetable Markets		3236	5400	5431		

445291	Baked Goods Stores	0612	3236	5400	5460		
445292	Confectionery & Nut Stores		3236	5400	5441		
445299	All Other Specialty Food Stores		3236	5400	5451	5490	
445310	Beer, Wine, & Liquor Stores	3251	5921				
446110	Pharmacies & Drug Stores	3277	5912				
446120	Cosmetics, Beauty Supplies, & Per	5884	5900	5995	5996		
446130	Optical Goods Stores	4879					
446190	Other Health & Personal Care Sto	3236	5400	5451	5490		
447100	Gasoline Stations	3558	5541				
448110	Men's Clothing Stores	3772	5600	5611			
448120	Women's Clothing Stores	3913	5600	5621			
448130	Children's & Infants' Clothing Sto		5600	5641			
448140	Family Clothing Stores	3939	5600	5651			
448150	Clothing Accessories Stores	3921	5600	5631			
448190	Other Clothing Stores	3954	5600	5681	5699		
448210	Shoe Stores	3756	5661				
448310	Jewelry Stores	4671	5944				
448320	Luggage & Leather Goods Stores	4895	5948				
451110	Sporting Goods Stores	4697	5941				
451120	Hobby, Toy, & Game Stores	4838	5945				
451130	Sewing, Needlework, & Piece Goo	5058	5949				
451140	Musical Instrument & Supplies St	4333	5733				
451211	Book Stores	5017	5942				
451212	News Dealers & Newsstands	5994					
451220	Prerecorded Tape, Compact Disc,	4333	5733				
452110	Department stores	3715	5300				
452900	Other General Merchandise Stores	3715	5300	5331	5398		
453110	Florists	4655	5992				
453210	Office Supplies & Stationery Store	5033	5943				
453220	Gift, Novelty, & Souvenir Stores	4630	5947				
453310	Used Merchandise Stores	3046	4614	4630	5931	5932	
453910	Pet & Pet Supplies Stores	5884	5900	5995	5996		
453920	Art Dealers	5884	5900	5995	5996		
453930	Manufactured (Mobile) Home Deale	5074	5271				
453990	All Other Miscellaneous Store Ret	5884	5900	5993	5995	5996	
454110	Electronic Shopping & Mail-Order	3038	5961				
454210	Vending Machine Operators	3053	5962				
454311	Heating Oil Dealers	5983					
454312	Liquefied Petroleum Gas (Bottled	5984					
454319	Other Fuel Dealers	5090	5982	5989			
454390	Other Direct Selling Establishmen	3012	5963				
481000	Air Transportation	4500	4540	6619			
482110	Rail Transportation	4000					
483000	Water Transportation	4400	6551				
484110	General Freight Trucking, Local	6395	4200	4210	6338		
484120	General Freight Trucking, Long-di	6395	4200	4210	6338		
484200	Specialized Freight Trucking	6395	4200	4210	6338		
485110	Urban Transit Systems	4100					

485210	Interurban & Rural Bus Transport	4100					
485310	Taxi Service	4121	6114				
485320	Limousine Service	4121	6114				
485410	School & Employee Bus Transport	4189	6312	6361			
485510	Charter Bus Industry	4189	6312	6361			
485990	Other Transit & Ground Passenge	4189	6312	6361			
486000	Pipeline Transportation	4600					
487000	Scenic & Sightseeing Transportati	4722					
488100	Support Activities for Air Transpo	4500	4540	6619			
488210	Support Activities for Rail Transp	4000					
488300	Support Activities for Water Trans	4400	6551				
488410	Motor Vehicle Towing	7540	8896				
488490	Other Support Activities for Road	4189	6312	6361			
488510	Freight Transportation Arrangeme	4723					
488990	Other Support Activities for Trans	4700	4799	6635	6650		
492110	Couriers	6395	4200	4210			
492210	Local Messengers & Local Delivery	6395	4200				
493100	Warehousing & Storage	4200	4220	4289	6536		
511110	Newspaper Publishers	0851	2710				
511120	Periodical Publishers	0851	2720				
511130	Book Publishers	2735					
511140	Database & Directory Publishers	7370	7872	7922			
511190	Other Publishers	2735					
511210	Software Publishers	7370	7872	7922			
512100	Motion Picture & Video Industries	7812	9597	9654	9688	7830	9639
512200	Sound Recording Industries	7389	8999				
513100	Radio & Television Broadcasting	4830					
513200	Cable Networks & Program Distrib	4811					
513300	Telecommunications	4800	4825	6676			
514100	Information Services	7389	7398	7880			
514210	Data Processing Services	7370	7872	7922			
522110	Commercial Banking	6000					
522120	Savings Institutions	6030	6120				
522130	Credit Unions	6140					
522190	Other Depository Credit Intermedi	6090					
522210	Credit Card Issuing	6100	6140				
522220	Sales Financing	6100	6140				
522291	Consumer Lending	6100	6140				
522292	Real Estate Credit	6100	6140				
522293	International Trade Financing	6100	6140				
522294	Secondary Market Financing	6100	6140				
522298	All Other Nondepository Credit In	6100	6140				
522300	Activities Related to Credit Interm	6100	6148	6150	6199		
523110	Investment Banking & Securities	5751	6064	6080	6210	6212	6218
523120	Securities Brokerage	5751	6064	6080	6210	6212	6218
523130	Commodity Contracts Dealing	6299	6791	6795			
523140	Commodity Contracts Brokerage	6299	6791	6795			
523210	Securities & Commodity Exchange	6299	6791	6795			

523900	Other Financial Investment Activi	6811	6812	6813	6130	6796-6797	6801-6802
524140	Direct Life, Health, & Medical Ins	6355	6356				
524150	Direct Insurance & Reinsurance	6355	6359				
524210	Insurance Agencies & Brokerages	5702	5736	6411			
524290	Other Insurance Related Activities	5744	6411				
525100	Insurance & Employee Benefit Fu	6355	6356				
525910	Open-End Investment Funds (For	6744	6746				
525920	Trusts, Estates, & Agency Accoun	6747					
525930	Real Estate Investment Trusts (For	6743					
525990	Other Financial Vehicles	6742					
531110	Lessors of Residential Buildings	5538	5553	6501-6504	6510-6511		
531120	Lessors of Nonresidential Buildin	5538	5553	6501-6504	6510-6511		
531130	Lessors of Miniwarehouses & Self	5538	5553	6501-6504	6510-6511		
531190	Lessors of Other Real Estate Prop	6516	6518	6520	6530		
531210	Offices of Real Estate Agents & Br	5512	5520	5579	6531	5777	6599
531310	Real Estate Property Managers	5512	5520	5579	6531	5777	6599
531320	Offices of Real Estate Appraisers	5512	5520	5579	6531	5777	6599
531390	Other Activities Related to Real Es	5512	5520	5579	6155	6531	6541
531390	Other Activities Related to Real Es	6553	6560	5777	6599	6611	
532100	Automotive Equipment Rental & L	7510	8813				
532210	Consumer Electronics & Applianc	7350	7394	7401-7408	7757	7773	
532220	Formal Wear & Costume Rental	6882	7299				
532230	Video Tape & Disc Rental	7840	9613				
532290	Other Consumer Goods Rental	7350	7394	7401-7408	7757	7773	
532310	General Rental Centers	7350	7394	7401-7408	7757	7773	
532400	Commercial & Industrial Machine	7350	7394	7401-7408	7757	7773	
533110	Lessors of Nonfinancial Intangible	6749					
541110	Offices of Lawyers	7617	8111				
541190	Other Legal Services	7617	8111				
541211	Offices of Certified Public Account	7658	8722	8930	8932		
541213	Tax Preparation Services	7291	7633	7658	8723	8933	
541214	Payroll Services	7658	8723	8930	8933		
541219	Other Accounting Services	7658	8723	8930	8933		
541310	Architectural Services	7518	7674	7682	8911		
541320	Landscape Architecture Services	7518	7674	7682	8911		
541330	Engineering Services	7518	7674	8911			
541340	Drafting Services	7518	7674	8911			
541350	Building Inspection Services	7518	7674	8911			
541360	Geophysical Surveying & Mapping	7518	7674	7708	8911		
541370	Surveying & Mapping (except Geo	7518	7674	7708	8911		
541380	Testing Laboratories	7518	7674	8911			
541400	Specialized Design Services	7518	7674	8911			
541511	Custom Computer Programming Se	7370	7872	7922			
541512	Computer Systems Design Service	7370	7872	7922			
541513	Computer Facilities Management S	7370	7872	7922			
541519	Other Computer Related Services	7370	7374	7872	7922		
541600	Management, Scientific,	7245	7260	7286	7392	7690	8740

541700	Scientific Research & Developmen	7391	8733				
541800	Advertising & Related Services	7310	7312	7716			
541910	Marketing Research & Public Opi	7391	8733				
541920	Photographic Services	7221	8334				
541930	Translation & Interpretation Servi	7389	7398	7880			
541940	Veterinary Services	0740	1958				
541990	All Other Professional, Scientific,	7389	7398	7880			
551111	Offices of Bank Holding Companie	6060	6748				
551112	Offices of Other Holding Compani	6749					
561110	Office Administrative Services	7245	7260	7286	7392	7690	8740
561210	Facilities Support Services	7245	7260	7286	7392	7690	8740
561300	Employment Services	7389	7398	7732	7880		
561410	Document Preparation Services	7389	7398	7880			
561420	Telephone Call Centers	7389	7398	7880			
561430	Business Service Centers	7389	7398	7856	7880		
561440	Collection Agencies	7389	7398	7799	7880		
561450	Credit Bureaus	7389	7398	7799	7880		
561490	Other Business Support Services	7389	7398	7880			
561500	Travel Arrangement & Reservation	4700	4799	6635	6650		
561600	Investigation & Security Services	7389	7398	7880	7914		
561710	Exterminating & Pest Control Ser	7476	7340				
561720	Janitorial Services	7476	7340				
561730	Landscaping Services	0780	1917	2212			
561740	Carpet & Upholstery Cleaning Ser	6882	7299	7450			
561790	Other Services to Buildings & Dw	7476	7340				
561900	Other Support Services	7389	7398	7880			
562000	Waste Management & Remediation	4900	4950	6692	4216		
611000	Educational Services	8200	8730				
621111	Offices of Physicians (except men	8011	8015	9217			
621112	Offices of Physicians, Mental Hea	8011	8015	9217			
621210	Offices of Dentists	8021	9233				
621310	Offices of Chiropractors	8041	9274				
621320	Offices of Optometrists	8042	9290				
621330	Offices of Mental Health Practitio	8040	8047	9431			
621340	Offices of Physical,	8040	8047	9431			
621391	Offices of Podiatrists	9241					
621399	Offices of All Other Miscellaneous	8031	8040	8047	9258	9431	8048
621399	Offices of All Other Miscellaneous	9415					
621410	Family Planning Centers	8098	8099	9886			
621420	Outpatient Mental Health & Subst	8098	8099	9886			
621491	HMO Medical Centers	8098	8099	9886			
621492	Kidney Dialysis Centers	8098	8099	9886			
621493	Freestanding Ambulatory Surgical	8098	8099	9886			
621498	All Other Outpatient Care Centers	8098	8099	9886			
621510	Medical & Diagnostic Laboratories	8071	8072	9456			
621610	Home Health Care Services	8098	8099	9886			
621900	Other Ambulatory Health Care Ser	8098	8099	9886			
622000	Hospitals	8060					

623000	Nursing & Residential Care Facilit	8050	9472				
624100	Individual & Family Services	8300	8755				
624200	Community Food & Housing, & E	8300	8755				
624310	Vocational Rehabilitation Services	8300	8755				
624410	Child Day Care Services	8351	8714				
711100	Performing Arts Companies	7900	7920	9811			
711210	Spectator Sports	7900	7941	7948	7949	9696	
711300	Promoters of Performing Arts, Spo	7900	7980	9837			
711410	Agents & Managers for Artists, At	7900	7980	9837			
711510	Independent Artists, Writers, & P	6883					
712100	Museums, Historical Sites, & Simi	7900	7980	9837			
713100	Amusement Parks & Arcades	7900	7980	9837			
713200	Gambling Industries	7900	7980	9837			
713900	Other Amusement & Recreation In	7932	7933	7980	7991	8557	9670
713900	Other Amusement & Recreation In	9837					
721110	Hotels (except casino hotels) & Mo	7000	7012	7013	7041	7096	
721120	Casino Hotels	7000	7012	7013	7041	7096	
721191	Bed & Breakfast Inns	7000			7041	7096	
721199	All Other Traveler Accommodation	7000			7041	7096	
721210	RV (Recreational Vehicle) Parks &	7032	7033	7237			
721310	Rooming & Boarding Houses	7021	7211				
722110	Full-Service Restaurants	3079	5800	5812			
722210	Limited-Service Eating Places	3079	3081	5800	5812		
722300	Special Food Services	3079	3081	3086	5800	5812	
722410	Drinking Places (Alcoholic Bevera	3079	3095	5800	5813		
811110	Automotive Mechanical & Electric	7500	7538	8854			
811120	Automotive Body, Paint, Interior,	7531					
811190	Other Automotive Repair & Mainte	7539	8870	8953			
811210	Electronic & Precision Equipment	7622	9010	9019			
811310	Commercial & Industrial Machine	7628					
811410	Home & Garden Equipment & App	7628					
811420	Reupholstery & Furniture Repair	7641	9050				
811430	Footwear & Leather Goods Repair	7251	8516				
811490	Other Personal & Household Good	2881	7600	7680	9035		
812111	Barber Shops	7241	8318				
812112	Beauty Salons	7231	8110				
812113	Nail Salons	7231	8110				
812190	Other Personal Care Services	6882	7299				
812210	Funeral Homes & Funeral Services	7261	8532				
812220	Cemeteries & Crematories	7261	8532				
812310	Coin-Operated Laundries & Drycle	7215	7419				
812320	Drycleaning & Laundry Services (7215	7419				
812330	Linen & Uniform Supply	7219	77435				
812910	Pet Care (except Veterinary) Servic	6882					
812920	Photofinishing	6882	7299				
812930	Parking Lots & Garages	6882	7299	7520	8839		
812990	All Other Personal Services	6882	7299				
813000	Religious, Grantmaking, Civic, Pr	8600	8771	9002	9319	9904	

